

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

Independent Auditor's Report and Consolidated Financial Statements

June 30, 2022 and 2021

University of Kansas Medical Center Research Institute, Inc.

June 30, 2022 and 2021

Contents

Independent Auditor's Report.....	1
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Consolidated Financial Statements

Statements of Financial Position	4
Statements of Activities.....	5
Statements of Functional Expenses	7
Statements of Cash Flows	9
Notes to Financial Statements	10

Supplementary Information

Consolidating Statement of Financial Position as of June 30, 2022.....	27
Consolidating Statement of Activities for the Year Ended June 30, 2022	28
Schedule of Expenditures of Federal Awards	29
Notes to the Schedule of Expenditures of Federal Awards	39

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	40
---	-----------

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance – Independent Auditor's Report.....	42
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Schedule of Findings and Questioned Costs	45
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Summary Schedule of Prior Audit Findings	47
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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 Audit of the Consolidated Financial Statements

Opinion

We have audited the 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, 2022 and 2021, 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.

In our opinion, the accompanying consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of University of Kansas Medical Center Research Institute, Inc., as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Consolidated Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University of Kansas Medical Center Research Institute, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the University of Kansas Medical Center Research Institute, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 audit of the consolidated financial statements and certain additional procedures, including

comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information 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 October 18, 2022, on our consideration of 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 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 University of Kansas Medical Center Research Institute, Inc.'s internal control over financial reporting and compliance.

FORVIS,LLP

Kansas City, Missouri
October 18, 2022

University of Kansas Medical Center Research Institute, Inc.

Consolidated Statements of Financial Position

June 30, 2022 and 2021

Assets

	2022	2021
Cash and cash equivalents	\$ 1,180,961	\$ 5,937,289
Contract assets	6,211,224	7,352,965
Accounts receivable, net	11,311,131	13,012,660
Grants receivable, net	21,856,053	17,121,616
Contributions receivable, net	2,989,703	3,493,815
Investments	107,394,872	97,949,966
Precede Fund, L.C. investments	-	431,370
Kansas Life Sciences Development Company, Inc. (KLSD) investment	114,821	352,321
Interest receivable	278,353	241,981
Prepaid expenses	403,836	433,869
Property and equipment, net	1,084,728	488,702
Total assets	<u>\$ 152,825,682</u>	<u>\$ 146,816,554</u>

Liabilities and Net Assets

Liabilities

Accounts payable	\$ 10,488,725	\$ 7,825,777
Accrued expenses	2,905,895	6,343,557
Deferred revenue	9,326,071	5,414,560
Total liabilities	<u>22,720,691</u>	<u>19,583,894</u>

Net Assets

Without donor restrictions	125,398,418	119,767,417
With donor restrictions	4,706,573	7,465,243
Total net assets	<u>130,104,991</u>	<u>127,232,660</u>
Total liabilities and net assets	<u>\$ 152,825,682</u>	<u>\$ 146,816,554</u>

University of Kansas Medical Center Research Institute, Inc.

Consolidated Statement of Activities

Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains and Other Support			
Direct research income	\$ 91,190,491	\$ -	\$ 91,190,491
Clinical trials	25,953,704	-	25,953,704
Clinical trial IRB and administrative fees	3,592,055	-	3,592,055
Facilities and administrative revenue	34,165,308	-	34,165,308
	<u>154,901,558</u>	<u>-</u>	<u>154,901,558</u>
Contributions	5,043,312	2,846,477	7,889,789
Research Properties, Inc. rental income	707,448	-	707,448
Support for KU Center for Technology Commercialization, Inc.	1,430,152	-	1,430,152
Royalties and technology income	2,549,936	-	2,549,936
Net investment loss	(10,557,335)	-	(10,557,335)
Other income	511,244	-	511,244
Net assets released from restrictions	5,605,147	(5,605,147)	-
	<u>160,191,462</u>	<u>(2,758,670)</u>	<u>157,432,792</u>
Total revenues, gains and other support			
Expenses			
Direct research	130,502,021	-	130,502,021
Facilities	40,457	-	40,457
University support	7,500,000	-	7,500,000
Research Properties, Inc.	794,367	-	794,367
KU Center for Technology Commercialization, Inc. royalties and technology	3,695,046	-	3,695,046
Kansas Life Sciences Development Company, Inc.	(53)	-	(53)
Management and general	12,028,623	-	12,028,623
	<u>154,560,461</u>	<u>-</u>	<u>154,560,461</u>
Total expenses			
Change in Net Assets	5,631,001	(2,758,670)	2,872,331
Net Assets, Beginning of Year	<u>119,767,417</u>	<u>7,465,243</u>	<u>127,232,660</u>
Net Assets, End of Year	<u>\$ 125,398,418</u>	<u>\$ 4,706,573</u>	<u>\$ 130,104,991</u>

University of Kansas Medical Center Research Institute, Inc.
Consolidated Statement of Activities
Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains and Other Support			
Direct research income	\$ 78,152,556	\$ -	\$ 78,152,556
Clinical trials	31,985,435	-	31,985,435
Clinical trial IRB and administrative fees	3,452,747	-	3,452,747
Facilities and administrative revenue	37,620,506	-	37,620,506
	<u>151,211,244</u>	<u>-</u>	<u>151,211,244</u>
Contributions	5,022,510	4,727,815	9,750,325
Research Properties, Inc. rental income	306,636	-	306,636
Support for KU Center for Technology Commercialization, Inc.	740,000	-	740,000
Royalties and technology income	1,866,778	-	1,866,778
Net investment return	(718,736)	-	(718,736)
Other income	27,316	-	27,316
Net assets released from restrictions	4,276,265	(4,276,265)	-
	<u>162,732,013</u>	<u>451,550</u>	<u>163,183,563</u>
Expenses			
Direct research	120,872,388	-	120,872,388
Facilities	8,658	-	8,658
University support	3,466,664	-	3,466,664
Research Properties, Inc.	306,233	-	306,233
KU Center for Technology Commercialization, Inc. royalties and technology	2,141,023	-	2,141,023
Kansas Life Sciences Development Company, Inc.	153,195	-	153,195
Management and general	8,743,356	-	8,743,356
	<u>135,691,517</u>	<u>-</u>	<u>135,691,517</u>
Change in Net Assets	27,040,496	451,550	27,492,046
Net Assets, Beginning of Year	92,726,921	7,013,693	99,740,614
Net Assets, End of Year	<u>\$ 119,767,417</u>	<u>\$ 7,465,243</u>	<u>\$ 127,232,660</u>

University of Kansas Medical Center Research Institute, Inc.
Consolidated Statement of Functional Expenses
Year Ended June 30, 2022

	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	\$ 58,228,973	\$ -	\$ -	\$ -	\$ 548,498	\$ -	\$ 58,777,471	\$ 6,987,759	\$ 65,765,230
Fringe benefits	14,688,876	-	-	-	155,796	-	14,844,672	1,835,979	16,680,651
Contract services	3,380,310	-	-	-	-	-	3,380,310	25,622	3,405,932
Travel, food and meetings	588,241	-	-	-	-	-	588,241	23,527	611,768
Professional fees	8,083,676	-	-	1,040	838,691	-	8,923,407	1,190,499	10,113,906
Subaward payments	22,049,303	-	-	-	-	-	22,049,303	-	22,049,303
Supplies	8,071,460	-	-	1,480	6,788	-	8,079,728	61,928	8,141,656
Depreciation	-	40,457	-	-	-	-	40,457	-	40,457
Payments to students and subjects	2,050,087	-	-	-	-	-	2,050,087	-	2,050,087
Fees, dues and charges	7,670,632	-	-	61,545	110,463	(53)	7,842,587	897,962	8,740,549
Capital asset donation to KUMC	1,419,863	-	-	-	-	-	1,419,863	40,457	1,460,320
Equipment and other non-capital items	845,066	-	-	-	-	-	845,066	54,948	900,014
Services	2,115,678	-	-	730,302	2,334	-	2,848,314	615,686	3,464,000
F&A transfer for University operations	-	-	7,500,000	-	-	-	7,500,000	-	7,500,000
Royalty distributions	-	-	-	-	2,032,476	-	2,032,476	-	2,032,476
Bad debt expense	1,299,509	-	-	-	-	-	1,299,509	270,939	1,570,448
Insurance	10,347	-	-	-	-	-	10,347	23,317	33,664
Totals	\$ 130,502,021	\$ 40,457	\$ 7,500,000	\$ 794,367	\$ 3,695,046	\$ (53)	\$ 142,531,838	\$ 12,028,623	\$ 154,560,461

See Notes to Consolidated Financial Statements

University of Kansas Medical Center Research Institute, Inc.
Consolidated Statement of Functional Expenses
Year Ended June 30, 2021

	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	\$ 52,053,366	\$ -	\$ -	\$ -	\$ 630,196	\$ -	\$ 52,683,562	\$ 5,494,534	\$ 58,178,096	
Fringe benefits	14,132,414	-	-	993	169,255	-	14,302,662	1,492,807	15,795,469	
Contract services	2,040,411	-	-	-	-	-	2,040,411	13,729	2,054,140	
Travel, food and meetings	133,800	-	-	-	307	-	134,107	352	134,459	
Professional fees	10,496,315	-	-	104,500	423,382	-	11,024,197	766,198	11,790,395	
Subaward payments	17,531,678	-	-	-	-	-	17,531,678	-	17,531,678	
Supplies	8,208,130	-	-	1,047	78	-	8,209,255	50,765	8,260,020	
Depreciation	-	8,658	-	-	-	-	8,658	-	8,658	
Payments to students and subjects	2,068,665	-	-	-	-	-	2,068,665	1,000	2,069,665	
Fees, dues and charges	7,149,056	-	-	67	234,056	153,195	7,536,374	575,327	8,111,701	
Capital asset donation to KUMC	2,641,811	-	-	-	-	-	2,641,811	8,658	2,650,469	
Equipment and other non-capital items	607,709	-	-	-	-	-	607,709	27,705	635,414	
Services	2,958,731	-	-	199,626	2,561	-	3,160,918	291,950	3,452,868	
F&A transfer for University operations	-	-	3,466,664	-	-	-	3,466,664	-	3,466,664	
Royalty distributions	-	-	-	-	681,188	-	681,188	-	681,188	
Bad debt expense	841,941	-	-	-	-	-	841,941	-	841,941	
Insurance	8,361	-	-	-	-	-	8,361	20,331	28,692	
Totals	\$ 120,872,388	\$ 8,658	\$ 3,466,664	\$ 306,233	\$ 2,141,023	\$ 153,195	\$ 126,948,161	\$ 8,743,356	\$ 135,691,517	

University of Kansas Medical Center Research Institute, Inc.
Consolidated Statements of Cash Flows
Years Ended June 30, 2022 and 2021

	2022	2021
Operating Activities		
Cash received from direct research, clinical trials, facility and administrative fees and contributions	\$ 165,315,803	\$ 150,309,782
Cash received from royalties, technology, rents and other	5,198,780	2,940,730
Investment income received	2,763,850	2,363,033
Cash paid to employees and suppliers	<u>(155,264,685)</u>	<u>(129,805,619)</u>
Net cash provided by operating activities	<u>18,013,748</u>	<u>25,807,926</u>
Investing Activities		
Purchase of property and equipment	(636,483)	(231,055)
Purchase of investments	(53,426,744)	(64,661,903)
Proceeds from disposition of investments	<u>31,293,151</u>	<u>35,167,017</u>
Net cash used in investing activities	<u>(22,770,076)</u>	<u>(29,725,941)</u>
Change in Cash and Cash Equivalents	(4,756,328)	(3,918,015)
Cash and Cash Equivalents, Beginning of Year	<u>5,937,289</u>	<u>9,855,304</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 1,180,961</u></u>	<u><u>\$ 5,937,289</u></u>
Reconciliation of Change in Net Assets to Net Cash Provided by Operating Activities		
Change in net assets	\$ 2,872,331	\$ 27,492,046
Items not requiring operating activities cash flows		
Depreciation	40,457	8,658
Net realized and unrealized losses on investments	13,339,238	2,824,687
Change in value of Precede Fund, L.C. investments	-	90,307
Change in investment in KLSD	18,319	209,225
Changes in		
Accounts, grants and contributions receivables	(1,423,427)	(12,880,197)
Prepaid expenses	30,033	(194,256)
Accounts payable and accrued expenses	(774,714)	6,071,496
Deferred revenue	<u>3,911,511</u>	<u>2,185,960</u>
Net cash provided by operating activities	<u><u>\$ 18,013,748</u></u>	<u><u>\$ 25,807,926</u></u>

University of Kansas Medical Center Research Institute, Inc.

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

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, 2021 was \$138,529. Precede Fund, L.C. was dissolved during the year ended June 30, 2022, and all assets were transferred to RI and the minority partner.

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, 2022 and 2021

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. Uninvested cash and cash equivalents included in investment accounts are not considered to be cash and cash equivalents. At June 30, 2022 and 2021, 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, 2022, RI's cash accounts exceeded federally insured limits by approximately \$1.7 million.

Contract Assets

Contract assets are recorded when RI has a right to consideration in exchange for good or services that RI has transferred to the customer, but payment is not yet due.

Accounts Receivable

Accounts receivable are stated at the amount of consideration from customers, 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, 2022 and 2021, was approximately \$1,906,700 and \$1,530,300, respectively.

Grants and Contributions Receivable

Grants and contributions receivable primarily consist of amounts due from foundations and governmental agencies based on amounts defined in the contract or grant agreement. Grant receivables are typically paid by the granting agency in their normal course of business (usually within 90 days).

RI provides an allowance for uncollectible grants and contributions receivable, which is based upon a review of outstanding receivables, historical collection information and existing economic conditions. The allowance for grants and contributions receivable as of June 30, 2022, was approximately \$1,103,600 and \$207,000, respectively. There was no allowance recorded at June 30, 2021.

University of Kansas Medical Center Research Institute, Inc.

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Investments and Net Investment Return

The Organization measures securities, other than investments that qualify for the equity method of accounting, at fair value. The Organization measures equity securities and equity investments without a readily determinable fair value at cost, minus impairment, if any, plus or minus changes resulting from observable price changes for the identical or a similar investment.

For equity securities and equity investments measured under the practicability exception, the Organization performs a qualitative assessment for equity investments without readily determinable fair values considering impairment indicators to evaluate whether an impairment exists. If an impairment exists, the Organization will recognize a loss based on the difference between carrying value and the fair value.

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. Gains and losses on the sale of securities are recorded on the trade date and are determined using the specific identification method.

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.

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:

	2022	2021
Precede Fund, L.C.		
Cost basis investments	\$ -	\$ 302,503
Fair value investments	-	128,867
	-	431,370
KLSD		
Cost basis investments	114,821	352,321
	\$ 114,821	\$ 783,691

University of Kansas Medical Center Research Institute, Inc.

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

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 acquisitions over \$5,000 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.

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. Amounts received prior to meeting the stated conditions in direct research grants are also reported as deferred revenue.

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.

Contract Revenues

RI generates direct research and clinical trial revenues from grants and contracts with governments (federal and non-federal) and other customers. Contracts in which there is commensurate value being exchanged between RI and the customers are recognized under ASC 606, *Revenue from*

University of Kansas Medical Center Research Institute, Inc.

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Contracts with Customers. 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. If commensurate value is not received, transactions are recognized as a grant under ASC 958-605.

Revenue Recognized Under ASC 958-605

Grants and contributions are provided to RI either with or without restrictions placed on the gift by the grantor or donor. 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:

Nature of the Gift	Value Recognized
<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

University of Kansas Medical Center Research Institute, Inc.

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

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 for direct research and clinical trials are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when RI has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the consolidated statements of financial position. 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.

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.

Facilities and Administrative Revenue

Facilities and administrative revenue represent indirect costs recovered on direct research income and clinical trials. 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.

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, 2022 and 2021, with respect to uncertain tax positions.

University of Kansas Medical Center Research Institute, Inc.

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

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.

Revisions

Certain immaterial revisions have been made to the 2021 consolidated financial statements to properly present \$7,352,965 of contract assets, \$4,202,782 of accounts receivable and \$556,064 of contributions receivable which had previously been presented as grant receivables in 2021. The contributions receivable balance in *Note 3* and the contract asset, accounts receivable and contract liability balances in *Note 5* have also been revised as well. These revisions did not have a significant impact on the line items impacted.

Reclassifications

Certain reclassifications have been made to the 2021 consolidated financial statements to conform to the 2022 financial statement presentation. These reclassifications had no effect on the change in net assets.

Subsequent Events

Subsequent events have been evaluated through October 18, 2022, which is the date the consolidated financial statements were available to be issued.

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

University of Kansas Medical Center Research Institute, Inc.
Notes to Consolidated Financial Statements
June 30, 2022 and 2021

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, 2022 and 2021:

		Fair Value Measurements Using			
		Fair Value	Level 1	Level 2	Level 3
<u>June 30, 2022</u>					
Investments					
Certificates of deposit	\$	1,716,749	\$ -	\$ 1,716,749	\$ -
Collateralized mortgage obligations		100,486,210	-	100,486,210	-
Municipal bonds		4,259,272	-	4,259,272	-
Common stock		932,641	932,641	-	-
Total	\$	<u>107,394,872</u>	<u>\$ 932,641</u>	<u>\$ 106,462,231</u>	<u>\$ -</u>
<u>June 30, 2021</u>					
Investments					
Certificates of deposit	\$	2,308,202	\$ -	\$ 2,308,202	\$ -
Collateralized mortgage obligations		89,595,266	-	89,595,266	-
Municipal bonds		5,157,100	-	5,157,100	-
Common stock		889,398	889,398		
Total investments		<u>97,949,966</u>	<u>889,398</u>	<u>97,060,568</u>	<u>-</u>
Precede Fund, L.C.					
Common stock		<u>128,867</u>	<u>128,867</u>	<u>-</u>	<u>-</u>
Total	\$	<u>98,078,833</u>	<u>\$ 1,018,265</u>	<u>\$ 97,060,568</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, 2022.

University of Kansas Medical Center Research Institute, Inc.

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Investments and Precede Fund, L.C.

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, 2022 and 2021.

Note 3: Contributions Receivable

Contributions receivable consisted of the following:

	2022	2021
Due within one year	\$ 2,905,269	\$ 1,698,481
Due in one to five years	289,201	1,795,334
Less: allowance for uncollectible contributions	204,767	-
	<u>\$ 2,989,703</u>	<u>\$ 3,493,815</u>

Note 4: Conditional Grants and Contributions

RI has received the following conditional promises to give at June 30, 2022 and 2021 that are not recognized in the consolidated financial statements:

	2022	2021
Conditional promises to give upon incurring qualifying expenses subject to the Uniform Guidance (UG) regulations	\$ 228,643,015	\$ 258,509,013
Conditional promises to give upon receipt of future grantor's board approval	5,145,813	1,420,791
	<u>\$ 233,788,828</u>	<u>\$ 259,929,804</u>

University of Kansas Medical Center Research Institute, Inc.

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Note 5: 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 or contract asset at period-end. RI maintains and tracks patient visits for clinical trials and an accrual is recorded on an annual basis to record revenue in the proper fiscal year. Prior to the year ended June 30, 2021, patient data was maintained and tracked by an outside party and an estimate related to services performed but not yet billed was not made as it was not reasonably assured there would not be a significant reversal of revenue, and the related revenue was 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, 2022 and 2021

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

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.

Transaction Price and Recognition

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 this class of customers.

From time to time, RI will receive overpayments of customer balances resulting in amounts owed back to either the customers or third parties. These amounts are excluded from revenues and are recorded as liabilities until they are refunded. As of June 30, 2022 and 2021, RI did not have any overpayments and related liability.

University of Kansas Medical Center Research Institute, Inc.

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to revenue in the period of the change. For the years ended June 30, 2022 and 2021, no additional revenue was recognized due to changes in its estimates of implicit price concessions, discounts and contractual adjustments for performance obligations satisfied in prior years. Subsequent changes that are determined to be the result of an adverse change in the customer's ability to pay are recorded as bad debt expense.

RI has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by the following factors:

- Payers (*e.g.*, customers, governmental programs and others) that have different reimbursement and payment methodologies
- Geography of the service location
- RI's line of business that provided the service

The composition of revenue by service type and timing of revenue recognition for the years ended June 30, 2022 and 2021 is as follows:

	2022	2021
Services transferred over time		
Direct research income	\$ 8,377,815	\$ 6,734,350
Clinical trials	24,875,371	31,985,435
Clinical trial IRB and administrative fees	3,592,055	3,452,747
Facilities and administrative revenue	9,081,570	11,396,541
Revenue recognized under ASC 958-605	108,974,747	97,642,171
	<u>\$ 154,901,558</u>	<u>\$ 151,211,244</u>

Contract Balances

The following table provides information about RI's receivables, contract assets and contract liabilities from contracts with customers:

	2022	2021
Accounts receivable, beginning of year	\$ 13,012,660	\$ 7,067,261
Accounts receivable, end of year	11,311,131	13,012,660
Contract assets, beginning of year	7,352,965	-
Contract assets, end of year	6,211,224	7,352,965
Contract liabilities, beginning of year	5,083,623	2,798,524
Contract liabilities, end of year	6,729,748	5,083,623

University of Kansas Medical Center Research Institute, Inc.

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

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 6: Net Assets With Donor Restrictions

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

	2022	2021
Subject to expenditure for specified purpose		
Research projects	\$ 1,716,870	\$ 3,971,428
Promises to give, the proceeds from which have been restricted by donors for		
Research projects	2,989,703	3,493,815
	<u>\$ 4,706,573</u>	<u>\$ 7,465,243</u>

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

	2022	2021
Research projects	<u>\$ 5,605,147</u>	<u>\$ 4,276,265</u>

Note 7: 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.

University of Kansas Medical Center Research Institute, Inc.
Notes to Consolidated Financial Statements
June 30, 2022 and 2021

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, 2022 and 2021.

As of June 30, 2022 and 2021, the following financial assets could readily be made available within one year of the consolidated statements of financial position date to meet general expenditures:

	2022	2021
Cash and cash equivalents	\$ 1,180,961	\$ 5,937,289
Contract assets	6,211,224	7,352,965
Accounts receivable, net	11,311,131	13,012,660
Grants receivable, net	21,856,053	17,121,616
Contributions receivable due within one year	2,905,269	1,698,481
Investments	107,394,872	97,949,966
Interest receivable	278,353	241,981
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 151,137,863</u>	<u>\$ 143,314,958</u>

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, 2022 and 2021, restricted contributions of \$4,417,372 and \$5,669,909, respectively, were included in financial assets available to meet cash needs for general expenditures within one year.

Note 8: 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.

University of Kansas Medical Center Research Institute, Inc.

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

For the years ended June 30, 2022 and 2021, the following amounts were paid to KUMC and are reflected as “University Support” in the accompanying consolidated statements of activities:

	2022	2021
Facilities and administrative revenue distributions	\$ 7,500,000	\$ 3,466,664

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, 2022 and 2021, the following amounts were payable to and expenses incurred on behalf of RI by KUMC:

	2022		2021	
	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
Capital asset donations	\$ 1,460,320	\$ -	\$ 2,650,469	\$ -
Personnel and fringe benefit expense	82,445,881	1,486,120	73,973,565	4,000,633
Other general grant expenditures	13,897,315	-	11,226,452	-
	<u>\$ 97,803,516</u>	<u>\$ 1,486,120</u>	<u>\$ 87,850,486</u>	<u>\$ 4,000,633</u>

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, 2022 and 2021. During the years ended June 30, 2022 and 2021, KUCR provided the following support:

	2022	2021
KUCR revenue support to KUCTC	\$ 1,430,152	\$ 740,000

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

University of Kansas Medical Center Research Institute, Inc.

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

between the parties. For the years ended June 30, 2022 and 2021, 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, 2022 and 2021, the following amounts were owed from and revenues earned from research projects awarded by KUCR:

	2022	2021
KUCR direct research subaward activity to RI	\$ 3,447,109	\$ 2,158,441
Amounts receivable as of June 30	1,186,944	226,848
Amounts payable as of June 30	1,107,154	1,130,283

Kansas University Endowment Association Research Support

The Kansas University Endowment Association (KUEA) receives funding from other departments under KUMC to provide funding to the RI. Total amounts received from KUEA on behalf of other affiliated departments to support general research activities during the years ended June 30, 2022 and 2021 were \$4,431,758 and \$4,452,282, respectively.

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, 2022 and 2021, 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, 2022 and 2021, the following amounts were payable to and purchases from other affiliates:

	2022		2021	
	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	\$ 256,096	\$ 4,375	\$ 454,529	\$ 23,906

In addition, KUMC developed the Clinical Research Center (CRC). In 2012, KUMC entered into an agreement with the University of Kansas Hospital Authority (UKHA) to provide clinical services to support the CRC. Under the agreement, if UKHA's direct costs exceed its revenue from operating the clinic, KUMC would pay UKHA the difference as a settlement. The settlement for the year ended June 30, 2022 resulted in a significant liability for KUMC. Although the agreement with UKHA is with KUMC and not RI, RI has recorded an accrual for approximately \$737,000 as this is believed to be a reasonable estimate of what they will ultimately be responsible for.

University of Kansas Medical Center Research Institute, Inc.
Notes to Consolidated Financial Statements
June 30, 2022 and 2021

Note 9: 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*.

Grants Receivable

As of June 30, 2022, approximately 25 percent of grants receivable was due from one grantor.

Contributions Receivable

As of June 30, 2022 and 2021, approximately 49 percent and 47 percent of contributions receivable were due from three donors, respectively.

Direct Research Income

During the years ended June 30, 2022 and 2021, approximately 31 percent and 10 percent of total direct research income and the related facilities and administrative revenue was from three grantors and one grantor, respectively.

Contributions

During the years ended June 30, 2022 and 2021, approximately 57 percent and 46 percent of contribution revenue was from one donor, 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.

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, 2022

	Research Institute	Research Properties	KUCTC	KLSD	Eliminations	Consolidated
Assets						
Cash and cash equivalents	\$ (48,713)	\$ (141,358)	\$ 1,344,022	\$ 27,010	\$ -	\$ 1,180,961
Contract assets	6,211,224	-	-	-	-	6,211,224
Accounts receivable, net	11,202,317	108,682	132	-	-	11,311,131
Grants receivable, net	21,856,053	-	-	-	-	21,856,053
Contributions receivable, net	2,989,703	-	-	-	-	2,989,703
Intercompany receivable	-	(540)	-	-	540	-
Investments	107,292,342	-	102,530	-	-	107,394,872
Kansas Life Sciences Development Company, Inc. (KLSD) investment	1,000	-	-	113,821	-	114,821
Interest receivable	278,353	-	-	-	-	278,353
Prepaid expenses	403,836	-	-	-	-	403,836
Property and equipment, net	818,423	266,305	-	-	-	1,084,728
Total assets	<u>\$ 151,004,538</u>	<u>\$ 233,089</u>	<u>\$ 1,446,684</u>	<u>\$ 140,831</u>	<u>\$ 540</u>	<u>\$ 152,825,682</u>
Liabilities and Net Assets						
Liabilities						
Accounts payable	\$ 10,403,671	\$ 53,297	\$ 19,257	\$ 12,500	\$ -	\$ 10,488,725
Intercompany payable	(540)	-	-	-	540	-
Accrued expenses	2,697,191	-	208,704	-	-	2,905,895
Deferred revenue	9,326,071	-	-	-	-	9,326,071
Total liabilities	<u>22,426,393</u>	<u>53,297</u>	<u>227,961</u>	<u>12,500</u>	<u>540</u>	<u>22,720,691</u>
Net Assets						
Without donor restrictions	123,871,572	179,792	1,218,723	128,331	-	125,398,418
With donor restrictions	4,706,573	-	-	-	-	4,706,573
Total net assets	<u>128,578,145</u>	<u>179,792</u>	<u>1,218,723</u>	<u>128,331</u>	<u>-</u>	<u>130,104,991</u>
Total liabilities and net assets	<u>\$ 151,004,538</u>	<u>\$ 233,089</u>	<u>\$ 1,446,684</u>	<u>\$ 140,831</u>	<u>\$ 540</u>	<u>\$ 152,825,682</u>

University of Kansas Medical Center Research Institute, Inc.

Consolidating Statement of Activities

Year Ended June 30, 2022

	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
Revenues, Gains and Other Support							
Direct research income	\$ 91,190,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,190,491
Clinical trials	25,953,704	-	-	-	-	-	25,953,704
Clinical trial IRB and administrative fees	3,592,055	-	-	-	-	-	3,592,055
Facilities and administrative revenue	34,165,308	-	-	-	-	-	34,165,308
	<u>154,901,558</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>154,901,558</u>
Contributions	5,293,312	2,846,477	-	-	-	(250,000)	7,889,789
Research Properties, Inc. rental income	(362,013)	-	707,448	-	-	362,013	707,448
Support for KU Center for Technology Commercialization, Inc.	(266,594)	-	-	1,430,152	-	266,594	1,430,152
Royalties and technology income	205,369	-	-	2,549,936	-	(205,369)	2,549,936
Net investment gain (loss)	(10,539,016)	-	-	(18,319)	-	-	(10,557,335)
Other income	488,075	-	3	-	23,166	-	511,244
Net assets released from restrictions	5,605,147	(5,605,147)	-	-	-	-	-
	<u>155,325,838</u>	<u>(2,758,670)</u>	<u>707,451</u>	<u>3,961,769</u>	<u>23,166</u>	<u>173,238</u>	<u>157,432,792</u>
Total revenues, gains and other support							
Expenses							
Direct research	130,502,021	-	-	-	-	-	130,502,021
Facilities	40,457	-	-	-	-	-	40,457
University support	7,500,000	-	-	-	-	-	7,500,000
Research Properties, Inc.	-	-	794,367	-	-	-	794,367
KU Center for Technology Commercialization, Inc. - royalties and technology	-	-	-	3,271,808	-	423,238	3,695,046
Kansas Life Sciences Development Company, Inc.	-	-	-	-	249,947	(250,000)	(53)
Management and general	12,028,623	-	-	-	-	-	12,028,623
	<u>150,071,101</u>	<u>-</u>	<u>794,367</u>	<u>3,271,808</u>	<u>249,947</u>	<u>173,238</u>	<u>154,560,461</u>
Total expenses							
Change in Net Assets	5,254,737	(2,758,670)	(86,916)	689,961	(226,781)	-	2,872,331
Net Assets, Beginning of Year	118,616,835	7,465,243	266,708	528,762	355,112	-	127,232,660
Net Assets, End of Year	<u>\$ 123,871,572</u>	<u>\$ 4,706,573</u>	<u>\$ 179,792</u>	<u>\$ 1,218,723</u>	<u>\$ 128,331</u>	<u>\$ -</u>	<u>\$ 130,104,991</u>

University of Kansas Medical Center Research Institute, Inc.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal Assistance Listing Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Defense	Thomas Jefferson University	Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH-18-1-0031	\$ -	\$ (77,421)
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH1910512	153,259	207,590
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH1910360	-	19,246
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH1810497	18,413	135,132
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH-18-1-0032	-	172,621
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH2010637	-	260,088
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH2010876	16,150	321,403
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH2110001	-	20,076
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH2110349	-	156,190
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH2110157	-	72,132
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH2110341	-	110,138
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH2210035	-	46,246
						187,822	1,443,441
Department of Defense	University of Alabama at Birmingham	Research and Development Cluster	Uniformed Services University Medical Research Projects	12.750	11052-N21-05 0	-	21,436
United States Department of Justice	Michigan State University	Research and Development Cluster	National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2019-MU-CX-0094	-	1,001
US Department of Transportation	University of Kansas Center for Research	Research and Development Cluster	University Transportation Centers Program	20.701	69A3551747107	-	36,762
National Aeronautics & Space Admin		Research and Development Cluster	Space Operations	43.007	NNX15AB48G	-	51,912
National Aeronautics & Space Admin		Research and Development Cluster	Space Operations	43.007	80NSSC20K1184	-	19,105
						-	71,017
National Science Foundation		Research and Development Cluster	Engineering	47.041	2125030	53,521	113,892
National Science Foundation		Research and Development Cluster	Engineering	47.041	2129352	78,284	185,007
National Science Foundation		Research and Development Cluster	Engineering	47.041	2129617	251,439	405,003
						383,244	703,902
National Science Foundation	Cornell University	Research and Development Cluster	Computer and Information Science and Engineering	47.070	2014554	-	70,570
National Science Foundation		Research and Development Cluster	Biological Sciences	47.074	2005919	-	4,580
National Science Foundation		Research and Development Cluster	Education and Human Resources	47.076	1907002	-	60,571
Department of Health and Human Services	University of Miami	Research and Development Cluster	Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	U01NS107027	-	12,877
Department of Health and Human Services	University of Nebraska Medical Center	Research and Development Cluster	Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	R21DA054818	-	36,773
Department of Health and Human Services		Research and Development Cluster	Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	K01DA054995	-	99,954
Department of Health and Human Services		Research and Development Cluster	Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	R01DA055999	8,287	90,936
						8,287	240,540
Department of Health and Human Services	Virginia Commonwealth University	Research and Development Cluster	Food and Drug Administration Research	93.103	R01FD006071	-	4,144
Department of Health and Human Services		Research and Development Cluster	Food and Drug Administration Research	93.103	7R01FD003937-02	9,030	9,030
Department of Health and Human Services		Research and Development Cluster	Food and Drug Administration Research	93.103	R01FD004809	5,697	65,496
Department of Health and Human Services	University of Missouri	Research and Development Cluster	Food and Drug Administration Research	93.103	R01FD003937	-	63,795
Department of Health and Human Services		Research and Development Cluster	Food and Drug Administration Research	93.103	R01FD003937	-	1,199
						14,727	143,664
Department of Health and Human Services	Johns Hopkins University	Research and Development Cluster	Environmental Health	93.113	R01ES027558	-	55,699
Department of Health and Human Services		Research and Development Cluster	Environmental Health	93.113	R35GM128562	-	358,646
Department of Health and Human Services		Research and Development Cluster	Environmental Health	93.113	R01ES029203	114,410	496,974
Department of Health and Human Services		Research and Development Cluster	Environmental Health	93.113	R21ES028957	-	7,114
Department of Health and Human Services		Research and Development Cluster	Environmental Health	93.113	R01ES029280	183,681	464,401
Department of Health and Human Services		Research and Development Cluster	Environmental Health	93.113	K99ES031148	-	110,161
Department of Health and Human Services		Research and Development Cluster	Environmental Health	93.113	R21ES033118	50,788	206,045
						348,879	1,699,040

The accompanying notes are an integral part of this Schedule

University of Kansas Medical Center Research Institute, Inc.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal Assistance Listing Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Health and Human Services		Research and Development Cluster	Oral Diseases and Disorders Research	93.121	R01DE026955	\$ -	\$ 239,242
Department of Health and Human Services		Research and Development Cluster	Oral Diseases and Disorders Research	93.121	R21DE026937	-	13,050
Department of Health and Human Services		Research and Development Cluster	Oral Diseases and Disorders Research	93.121	R01DE026172	-	134,053
Department of Health and Human Services		Research and Development Cluster	Oral Diseases and Disorders Research	93.121	F31DE031181	-	30,648
Department of Health and Human Services		Research and Development Cluster	Oral Diseases and Disorders Research	93.121	R01DE031455	-	29,634
						-	446,627
Department of Health and Human Services	Arbor Research Collaborative for Health	Research and Development Cluster	Grants to Increase Organ Donations	93.134	U3EHS32756	-	44,018
Department of Health and Human Services	Noguchi Memorial Institute for Medical Research	Research and Development Cluster	Human Genome Research	93.172	U54HG010275	-	9,926
Department of Health and Human Services	University of Missouri	Research and Development Cluster	Research Related to Deafness and Communication Disorders	93.173	1R15DC016383-01	-	28
Department of Health and Human Services	CFD Research Corporation	Research and Development Cluster	Research Related to Deafness and Communication Disorders	93.173	R44DC017408	-	52,377
Department of Health and Human Services	MGH Institute of Health Professions	Research and Development Cluster	Research Related to Deafness and Communication Disorders	93.173	R01DC018823	18,694	86,416
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Research Related to Deafness and Communication Disorders	93.173	R21DC019215	-	15,620
						18,694	154,441
Department of Health and Human Services		Research and Development Cluster	Research on Healthcare Costs, Quality and Outcomes	93.226	R01HS026134	-	151,786
Department of Health and Human Services		Research and Development Cluster	Research on Healthcare Costs, Quality and Outcomes	93.226	R13HS027541	17,250	40,371
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Research on Healthcare Costs, Quality and Outcomes	93.226	R01HS028172	-	15,914
						17,250	208,071
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Mental Health Research Grants	93.242	R01MH112734	-	80,933
Department of Health and Human Services		Research and Development Cluster	Mental Health Research Grants	93.242	R01MH121245	581,301	798,710
						581,301	879,643
Department of Health and Human Services		Research and Development Cluster	Advanced Nursing Education Grant Program	93.247	T1433204	-	418,636
Department of Health and Human Services	Harvard University	Research and Development Cluster	Occupational Safety and Health Program	93.262	U19OH008861	-	10,220
Department of Health and Human Services	Harvard University	Research and Development Cluster	Occupational Safety and Health Program	93.262	5U19OH008861	-	827
Department of Health and Human Services	Harvard University	Research and Development Cluster	Occupational Safety and Health Program	93.262	U19OH008861	-	1,555
Department of Health and Human Services	University of Iowa	Research and Development Cluster	Occupational Safety and Health Program	93.262	U19OH008868	-	7,066
Department of Health and Human Services	University of Iowa	Research and Development Cluster	Occupational Safety and Health Program	93.262	U19OH008868	-	5,584
						-	25,252
Department of Health and Human Services	Rutgers University	Research and Development Cluster	Alcohol Research Programs	93.273	R37AA020518	-	203,753
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	R21AA027050	-	40,881
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	U01AA024733	-	303,619
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	R21AA026904	-	34,356
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	R01AA027586	-	383,879
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	R01AA012863	-	171,049
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Alcohol Research Programs	93.273	R01AA027255	-	9,271
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	R37AA020518	-	18,683
						-	1,165,491
Department of Health and Human Services		Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	R01DA042715	-	(61,167)
Department of Health and Human Services		Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	R01DA046576	91,167	735,388
Department of Health and Human Services		Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	K01DA040745	-	138,822
Department of Health and Human Services		Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	R01DA0467576	-	103,885
Department of Health and Human Services	Lehigh University	Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	R01DA048955	-	113,030
Department of Health and Human Services	Lehigh University	Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	R01DA047863	-	65,411
Department of Health and Human Services	Butler Hospital	Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	R01DA052907	-	9,484
						91,167	1,104,853
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	U01HL152410	-	2,138
Department of Health and Human Services	Kansas State University	Research and Development Cluster	Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R01EB028848	-	91,505
Department of Health and Human Services	University of Massachusetts, Worcester	Research and Development Cluster	Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	U54HL143541	-	35,000
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	P41EB020594	-	38,183
						-	166,826

The accompanying notes are an integral part of this Schedule

University of Kansas Medical Center Research Institute, Inc.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal Assistance Listing Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Health and Human Services	University of Texas at Austin	Research and Development Cluster	Minority Health and Health Disparities Research	93.307	K01MD014177	\$ -	\$ 115,748
Department of Health and Human Services		Research and Development Cluster	Minority Health and Health Disparities Research	93.307	R01MD009675	-	8,301
						-	124,049
Department of Health and Human Services	Duke Univ-Duke Clinical Research Inst	Research and Development Cluster	Trans-NIH Research Support	93.310	U2COD023375	-	86,929
Department of Health and Human Services		Research and Development Cluster	Trans-NIH Research Support	93.310	2UG1OD024943-03	15,818	325,982
Department of Health and Human Services		Research and Development Cluster	Trans-NIH Research Support	93.310	UL1TR002366	(70,097)	1,684,851
Department of Health and Human Services		Research and Development Cluster	Trans-NIH Research Support	93.310	U01HL152410	-	84,739
Department of Health and Human Services		Research and Development Cluster	Trans-NIH Research Support	93.310	U01HL152410	-	73,331
Department of Health and Human Services		Research and Development Cluster	Trans-NIH Research Support	93.310	R01DK124664	-	20,062
Department of Health and Human Services		Research and Development Cluster	Trans-NIH Research Support	93.310	U24OD024957	-	85,615
Department of Health and Human Services		Research and Development Cluster	Trans-NIH Research Support	93.310	U01HL152410	-	11,544
Department of Health and Human Services		Research and Development Cluster	Trans-NIH Research Support	93.310	U24HG009780	-	20,667
Department of Health and Human Services		Research and Development Cluster	Trans-NIH Research Support	93.310	UL1TR002366	76,314	1,086,557
Department of Health and Human Services		Research and Development Cluster	Trans-NIH Research Support	93.310	U01HL152410	-	19,752
Department of Health and Human Services		Research and Development Cluster	Trans-NIH Research Support	93.310	U01MD017415	131,591	312,486
Department of Health and Human Services		Research and Development Cluster	Trans-NIH Research Support	93.310	U24OD024957	-	23,389
Department of Health and Human Services		Research and Development Cluster	Trans-NIH Research Support	93.310	U24OD024957	-	628
						153,626	3,836,532
Department of Health and Human Services	University of Pittsburgh	Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	SUL1TR001857-03	-	1,990
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	5KL2TR002367-03	143,593	143,593
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	KL2TR002367	347,369	660,464
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	TL1TR002368	114,914	353,432
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	UL1TR002366	13,723	13,723
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	UL1TR002366	511,131	4,040,151
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	R21TR003184	-	43,366
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	3UL1TR002243-04S3	-	27,492
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	UL1TR002378	-	(4)
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	U24TR001608	-	50,968
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	R21TR003589	-	12,056
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	U24TR002306	-	3,611
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	UL1TR002366	-	177,269
						1,130,730	5,528,111
Department of Health and Human Services		Research and Development Cluster	Research Infrastructure Programs	93.351	S10OD026793	-	230,008
Department of Health and Human Services		Research and Development Cluster	Research Infrastructure Programs	93.351	R25GM129226	-	1,251
Department of Health and Human Services		Research and Development Cluster	Research Infrastructure Programs	93.351	S10OD028598	-	40,546
						-	271,805
Department of Health and Human Services	University of Iowa	Research and Development Cluster	Nursing Research	93.361	R21NR017347	-	5,292
Department of Health and Human Services		Research and Development Cluster	Nursing Research	93.361	R01NR016255	101,333	372,531
Department of Health and Human Services		Research and Development Cluster	Nursing Research	93.361	R01NR019810	2,966	53,991
						104,299	431,814
Department of Health and Human Services	University of California - San Francisco Dartmouth College	Research and Development Cluster	Cancer Cause and Prevention Research	93.393	R01CA185322	-	4,626
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	R01CA207360	-	44,895
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	R01CA216265	-	29,077
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	3R01CA188898-04S1	13,600	277,230
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	1R01CA240103-03	-	400,258
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	R01CA201309	-	211,440
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	R01CA226838	531,894	803,448
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	R01CA181047	83,427	381,775
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	R01CA212189	-	71,332
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	R01CA249437	47,700	607,780
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	R01CA268034	-	52,527
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	R01CA259256	-	13,199
						676,621	2,897,587

The accompanying notes are an integral part of this Schedule

University of Kansas Medical Center Research Institute, Inc.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal Assistance Listing Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Cancer Detection and Diagnosis Research	93.394	R01CA243445	\$ -	\$ 15,536
Department of Health and Human Services	Kansas State University	Research and Development Cluster	Cancer Detection and Diagnosis Research	93.394	R01CA217657	-	68,367
Department of Health and Human Services		Research and Development Cluster	Cancer Detection and Diagnosis Research	93.394	R03CA253212	169,510	188,245
Department of Health and Human Services	Fred Hutchinson Cancer Research Center	Research and Development Cluster	Cancer Detection and Diagnosis Research	93.394	U24CA086368	-	521
Department of Health and Human Services	Brown University	Research and Development Cluster	Cancer Detection and Diagnosis Research	93.394	R01CA253976	-	21,271
Department of Health and Human Services		Research and Development Cluster	Cancer Detection and Diagnosis Research	93.394	R01CA260132	151,983	444,826
Department of Health and Human Services	University of Florida	Research and Development Cluster	Cancer Detection and Diagnosis Research	93.394	R33CA214333	8,808	54,352
Department of Health and Human Services	Southern Methodist University	Research and Development Cluster	Cancer Detection and Diagnosis Research	93.394	R21CA260360	-	15,378
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Cancer Detection and Diagnosis Research	93.394	R33CA252158	-	11,141
						330,301	819,637
Department of Health and Human Services	Oregon Health and Sciences University	Research and Development Cluster	Cancer Treatment Research	93.395	U10CA180888	-	9,060
Department of Health and Human Services	University of Notre Dame	Research and Development Cluster	Cancer Treatment Research	93.395	R01CA222894	-	149,937
Department of Health and Human Services	Oregon Health and Sciences University	Research and Development Cluster	Cancer Treatment Research	93.395	U10CA180888	-	17,385
Department of Health and Human Services	University of Rochester	Research and Development Cluster	Cancer Treatment Research	93.395	R37CA225791	-	49,361
Department of Health and Human Services		Research and Development Cluster	Cancer Treatment Research	93.395	R01CA214545	(2,763)	1,117
Department of Health and Human Services		Research and Development Cluster	Cancer Treatment Research	93.395	R37CA218118	180,711	619,738
Department of Health and Human Services		Research and Development Cluster	Cancer Treatment Research	93.395	R01CA231052	-	328,789
Department of Health and Human Services		Research and Development Cluster	Cancer Treatment Research	93.395	UG1CA239767	236,000	1,909,680
Department of Health and Human Services	Washington University	Research and Development Cluster	Cancer Treatment Research	93.395	R01CA243511	-	19,700
Department of Health and Human Services	CICLOMED LLC	Research and Development Cluster	Cancer Treatment Research	93.395	R44CA246997	-	120,844
Department of Health and Human Services		Research and Development Cluster	Cancer Treatment Research	93.395	R37CA250921	-	270,126
						413,948	3,495,737
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	R13CA247227	-	4,392
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	R03CA227359	-	28,222
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	R01CA214916	3,859	3,859
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	R01CA227838	-	187,685
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	R01CA172764	-	369,689
Department of Health and Human Services	Children's Mercy Hospital & Clinics	Research and Development Cluster	Cancer Biology Research	93.396	R01CA214916	-	41,070
						3,859	634,917
Department of Health and Human Services		Research and Development Cluster	Cancer Centers Support Grants	93.397	P30CA168524	671,055	3,045,162
Department of Health and Human Services		Research and Development Cluster	Cancer Research Manpower	93.398	F30CA271796	-	7,348
Department of Health and Human Services	Southwest Oncology Group	Research and Development Cluster	Cancer Control	93.399	IPA Assignment	-	71,700
Department of Health and Human Services	NRG Oncology Foundation, Inc.	Research and Development Cluster	Cancer Control	93.399	GOG Studies	-	130
Department of Health and Human Services	NRG Oncology Foundation, Inc.	Research and Development Cluster	Cancer Control	93.399	R-TOG Studies KS004	-	13,217
Department of Health and Human Services	Michigan State University	Research and Development Cluster	Cancer Control	93.399	UG1CA242632	-	43,687
						-	128,734
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	9,819	9,819
Department of Health and Human Services		Research and Development Cluster	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	90DPKT0003-02-01	8,107	34,213
Department of Health and Human Services		Research and Development Cluster	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	90DPKT0003-03-00	8,459	184,809
						26,385	228,841
Department of Health and Human Services	University of Alabama at Birmingham	Research and Development Cluster	Cardiovascular Diseases Research	93.837	U01HL120338	-	70
Department of Health and Human Services	University of Michigan	Research and Development Cluster	Cardiovascular Diseases Research	93.837	HL137731	-	6,435
Department of Health and Human Services	University of Alabama at Birmingham	Research and Development Cluster	Cardiovascular Diseases Research	93.837	R01HL136666	-	85,474
Department of Health and Human Services		Research and Development Cluster	Cardiovascular Diseases Research	93.837	K01HL135472	-	119,480
Department of Health and Human Services	Blood Center of Wisconsin	Research and Development Cluster	Cardiovascular Diseases Research	93.837	R01HL068835	-	16,449
Department of Health and Human Services	Children's Mercy Hospital & Clinics	Research and Development Cluster	Cardiovascular Diseases Research	93.837	R01HL148463	-	17,224
Department of Health and Human Services		Research and Development Cluster	Cardiovascular Diseases Research	93.837	1R01HL129875-01A1	-	(830)
Department of Health and Human Services		Research and Development Cluster	Cardiovascular Diseases Research	93.837	R01HL131512	-	4,475
Department of Health and Human Services		Research and Development Cluster	Cardiovascular Diseases Research	93.837	K01HL149977	-	145,054
Department of Health and Human Services	University of Tennessee Health Science Center	Research and Development Cluster	Cardiovascular Diseases Research	93.837	R01HL141345	-	17,669
Department of Health and Human Services	Indiana University	Research and Development Cluster	Cardiovascular Diseases Research	93.837	R01HL154859	-	234,777
Department of Health and Human Services	University of North Carolina at Chapel Hill	Research and Development Cluster	Cardiovascular Diseases Research	93.837	OT3HL147154	-	38,804
Department of Health and Human Services		Research and Development Cluster	Cardiovascular Diseases Research	93.837	1R01HL159370-01	-	336,170
Department of Health and Human Services	State University of New York Downstate Medical Center	Research and Development Cluster	Cardiovascular Diseases Research	93.837	R25HL105446	-	870
						-	1,022,121

The accompanying notes are an integral part of this Schedule

University of Kansas Medical Center Research Institute, Inc.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal Assistance Listing Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Health and Human Services	University of North Carolina at Chapel Hill	Research and Development Cluster	Lung Diseases Research	93.838	U24HL138998	\$ -	\$ 19,253
Department of Health and Human Services	Washington University	Research and Development Cluster	Lung Diseases Research	93.838	UG1HL139119	39,082	352,922
Department of Health and Human Services	University of North Carolina Medical School	Research and Development Cluster	Lung Diseases Research	93.838	R01HL130876	-	18,553
Department of Health and Human Services	Washington University	Research and Development Cluster	Lung Diseases Research	93.838	U24HL13899	56,891	56,891
Department of Health and Human Services		Research and Development Cluster	Lung Diseases Research	93.838	K12HL137942	-	(2,859)
Department of Health and Human Services		Research and Development Cluster	Lung Diseases Research	93.838	R01HL133240	3,385	379,537
Department of Health and Human Services		Research and Development Cluster	Lung Diseases Research	93.838	R01HL139365	100,557	572,315
Department of Health and Human Services	New York University Grossman School of Medicine	Research and Development Cluster	Lung Diseases Research	93.838	OT2HL156812	-	37,534
Department of Health and Human Services	Columbia University NYC	Research and Development Cluster	Lung Diseases Research	93.838	OT2HL156812	-	3,804
Department of Health and Human Services		Research and Development Cluster	Lung Diseases Research	93.838	5R01HL142543-04	-	376,612
Department of Health and Human Services		Research and Development Cluster	Lung Diseases Research	93.838	R01HL152832	-	419,693
Department of Health and Human Services		Research and Development Cluster	Lung Diseases Research	93.838	R01HL157942	-	663,313
Department of Health and Human Services	West Virginia University	Research and Development Cluster	Lung Diseases Research	93.838	OT2HL161847	-	94,587
Department of Health and Human Services	University of Michigan	Research and Development Cluster	Lung Diseases Research	93.838	U24HL145265	-	2,882
Department of Health and Human Services	University of Pennsylvania	Research and Development Cluster	Lung Diseases Research	93.838	R01HL159886	-	13,695
						199,915	3,008,732
Department of Health and Human Services		Research and Development Cluster	Blood Diseases and Resources Research	93.839	R01HL144552	-	588,195
Department of Health and Human Services		Research and Development Cluster	Blood Diseases and Resources Research	93.839	R01HL157975	13,758	141,288
						13,758	729,483
Department of Health and Human Services	University of Connecticut Health Services	Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	R01AR075143	-	26,107
Department of Health and Human Services	University of Pennsylvania	Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	U54AR057319	-	(1,133)
Department of Health and Human Services	University of Washington	Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	P50AR065139	-	68,792
Department of Health and Human Services		Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	R01AR071648	-	6,828
Department of Health and Human Services		Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	R01AR071263	205,115	451,204
Department of Health and Human Services	Brigham and Women's Hospital, Harvard Med School	Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	U56AR075288	-	23,480
Department of Health and Human Services	University of California Irvine	Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	R01AR078340	-	45,140
Department of Health and Human Services		Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1K23AR078337-01A1 REVISED	-	123,482
Department of Health and Human Services	University of North Carolina at Chapel Hill	Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	U24AR076730	-	30,724
						205,115	774,624
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK103872	-	(1,415)
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK102142	-	393,088
Department of Health and Human Services	University of Texas Southwestern Med Ctr at Dallas	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	U01DK085369	-	5,405
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK105053	-	5,898
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	U01DK107131	2,533	45,533
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	R01DK108732	-	677,694
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5K23DK109294-05	-	178,026
Department of Health and Human Services	University of Oklahoma Health Sciences Center	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK117965	-	31,633
Department of Health and Human Services	University of Utah	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK064814	-	5,918
Department of Health and Human Services	Purdue University	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK107390	-	(653)
Department of Health and Human Services	Children's Mercy Hospital & Clinics	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK117296	-	179,886
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R56DK112768	-	463
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK098414	-	336,912
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK099611	9,306	414,564
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK108088	-	17,132
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5R01DK114121-05	-	441,039
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK085317	-	558,877
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5R01DK116669-04	41,246	592,014
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK118220	5,768	628,037
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	K01DK113048	-	129,839
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK115850	-	(128)
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5R01DK116986-03	74,760	328,663
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	K01DK112967	-	88,951
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK123590-01	26,955	379,786
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	DP5DK108211	174,609	178,875
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK111693-03	-	(7,239)
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	2R01DK083525-08	-	11,285
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5R01DK108433-05	-	(13,198)
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK122212-02 REVISED	-	52,330

University of Kansas Medical Center Research Institute, Inc.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal Assistance Listing Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK121497	\$ 104,085	\$ 804,514
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5R01DK113111-05	445,483	477,425
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5R01DK115727-03	44,382	469,745
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK119131	72,310	381,053
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	P30DK106912	(30,114)	(30,114)
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	F31DK120194	-	11,764
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	U54DK126126	64,461	789,702
Department of Health and Human Services	University of Ghana Medical School	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	U54DK116913	-	167,003
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK122205	-	466,373
Department of Health and Human Services	Resilio Therapeutics, LLC	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R41DK125183	-	92,085
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK125465	-	469,984
Department of Health and Human Services	Washington University	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	U01DK106853	-	27,605
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	F32DK127693	-	60,803
Department of Health and Human Services	Pennsylvania State University	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK126050	-	31,308
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R56DK129234	56,686	278,158
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	F32DK128982	-	67,525
Department of Health and Human Services	Medical University of South Carolina	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	U01DK104833	-	41,467
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	F32DK130244	-	25,456
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R56DK128962	-	61,701
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	2R01DK122212-03	-	334,237
						1,092,470	10,687,009
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	5R01NS030853-27	-	100,228
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R01NS043314	-	74,647
Department of Health and Human Services	Massachusetts General Hospital	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	NN108	-	19,462
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	U01NS095869	-	5,348
Department of Health and Human Services	Georgia Regents Research Institute	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R01NS090083	-	3,196
Department of Health and Human Services	Mayo Clinic Jacksonville	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	U01NS080168	-	7,691
Department of Health and Human Services	Minneapolis Medical Research Foundation	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	U01NS095926	-	110,719
Department of Health and Human Services	University of Miami	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	U54NS092091	-	2,528
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R21NS104789-02	-	3,615
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	5K23NS110470-03	-	288,942
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R00NS101127	-	166,690
Department of Health and Human Services	University of Rochester	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	U01NS101944	-	93,862
Department of Health and Human Services	University of Cincinnati	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	U01NS095869	-	790
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R01NS118918	-	153,046
Department of Health and Human Services	University of Michigan	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R01NS114251	-	18,105
Department of Health and Human Services	University of Rochester	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	U01NS101944-01	-	47,858
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R01NS043314	-	146,231
Department of Health and Human Services	University of Miami	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	U54NS092091	-	2,599
Department of Health and Human Services	University of Oklahoma	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R01NS123051	-	6,046
						-	1,251,603
Department of Health and Human Services	Ohio University	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R01AI14743	-	4,749
Department of Health and Human Services	Kansas State University	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	A00-1041-S001	-	12,537
Department of Health and Human Services	BCN Biosciences	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R43AI145784	-	7,808
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R01AI121073-05 REVISED	-	261,320
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	5R21AI153773-02	-	94,166
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R03AI142361	-	(2,869)
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI144923	-	173,493
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI142028	-	173,638
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI144883	-	227,808
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI144564	-	24,945
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	5R01AI150877-03	56,398	413,465
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI151542	30,706	132,459
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI144698	-	48,203
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R01AI147276	-	518,794
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI144624	-	143,242
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	U01AI138323	-	650,461
Department of Health and Human Services	University of Kentucky Research Foundation	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R01AI144126	-	20,055
Department of Health and Human Services	Fred Hutchinson Cancer Research Center	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	UM1A1068614	-	479,910
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI158229	-	143,682
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R56AI153202	-	89
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI156448	86,894	164,083
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI155819	-	64,024
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R01AI162784	-	125,468
Department of Health and Human Services	Fred Hutchinson Cancer Research Center	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI163722	-	54,504
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	UM1A1068614	-	14,421
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI166293	-	109,873
Department of Health and Human Services	Fred Hutchinson Cancer Research Center	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	UM1A1068614	-	92,490
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R01AI161085	-	28,535
Department of Health and Human Services	Acenxion Biosystems, Inc.	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R44AI157675	-	8,443
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R01AI158368	-	51,976
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI156251	-	6,348
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI171265	-	8,554
						173,998	4,256,584

The accompanying notes are an integral part of this Schedule

University of Kansas Medical Center Research Institute, Inc.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal Assistance Listing Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	4801GM029764-33	\$ -	\$ 582,989
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	2P26GM103418-19	37,758	37,758
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM103418	523,575	523,575
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	P30GM118247	-	568,758
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	R25GM078441	-	10,935
Department of Health and Human Services	Rice University	Research and Development Cluster	Biomedical Research and Research Training	93.859	R01GM117138	-	(12,012)
Department of Health and Human Services	University of Missouri Kansas City	Research and Development Cluster	Biomedical Research and Research Training	93.859	R01GM121798	-	(32,044)
Department of Health and Human Services	BBC Entrepreneurial Training Consulting	Research and Development Cluster	Biomedical Research and Research Training	93.859	UT2GM130175	35,930	378,455
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	R01GM128241	-	234,847
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	R01GM115340	-	7,591
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	R01GM077236	426	5,117
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	R01GM128508	-	(13,520)
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	R01GM126778	72,843	378,030
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	SK23GM123320-05	-	178,464
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	R01GM118660	-	23,818
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	R01GM118589	72,128	140,817
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	SP30GM12273104	-	(3,422)
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM130423	373,933	2,456,061
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	T32GM138077	-	196,295
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM103638	-	18,215
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM103638	-	50,171
Department of Health and Human Services	University of Cincinnati	Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM103638	-	19,176
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	F32GM140718	-	73,272
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM103418	3,069,100	42,660,049
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	P30GM122731	-	1,098,307
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM103638	-	55,181
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	R25GM137272	32,154	151,612
Department of Health and Human Services	Kansas State University	Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM113109	-	18,967
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM113117	-	47,014
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM113117	-	12,378
Department of Health and Human Services	Kansas State University	Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM113109	-	2,500
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM144269	-	731,632
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM103418	-	174,482
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	F31GM146446	-	5,148
						4,217,847	12,366,927
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	S801HD079642-02	-	(11,885)
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	T32HD057850	-	215,730
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD020676	-	383,596
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	U01HD080431	-	622
Department of Health and Human Services	Arizona State University	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD093003	-	145,612
Department of Health and Human Services	University of Cincinnati	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD093094	-	139,589
Department of Health and Human Services	University of Minnesota	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R61HD099743	-	30,997
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	U24OD024957	-	(77,179)
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	R01HD094704	-	324,572
Department of Health and Human Services	Children's Mercy Hospital & Clinics	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD090981	-	13,496
Department of Health and Human Services	The Lundquist Institute	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	HHSN2752013000241	-	3,797
Department of Health and Human Services	Northwestern University	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD093723	-	107,878
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	U54HD090216	-	12,191
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	U54HD090216	-	32,714
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	U54HD090216	13,355	142,190
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD096144	807,569	1,014,612
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	K99HD099269	-	36,058
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD083292	-	(22,097)
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD094545	3,501	373,437
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD094373	-	54,557
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD093933	223,196	397,220
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD086001	-	(4,822)
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R03SHD094608-02	-	8,932
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD096260	55,818	56,476
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	RHD094003A	-	3,776
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	8UGOD024943-02	-	(65,067)
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R21HD090965	-	587
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R21HD093564	-	118,937
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD062546	-	197,117
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R21HD098880	-	121,074
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD101319	2,131	521,462
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R13HD083029	-	893
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD099638	111,673	612,226
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	F32HD096809	-	80,633
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD102623	162,595	549,746
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R21HD104033	109,095	287,600
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD103888	-	360,852
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	R01HD100364	-	36,789
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R21HD104071	11,551	196,224
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R21HD102188	-	145,951
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	F31HD104095	-	16,455
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD105714	13,244	427,567
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD103161	-	309,114
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R21HD105534	57,259	148,566
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R21HD105095	-	106,645
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD105734	-	34,148
						1,570,987	7,609,588

University of Kansas Medical Center Research Institute, Inc.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal Assistance Listing Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Health and Human Services	Eli Lilly & Company	Research and Development Cluster	Aging Research	93.866	U19AG010483	\$ -	10,550
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	P30AG035982	-	730,306
Department of Health and Human Services	University of Washington	Research and Development Cluster	Aging Research	93.866	U01AG016976	246,225	(3,460)
Department of Health and Human Services	University of Southern California	Research and Development Cluster	Aging Research	93.866	W81XWH-14-1-0462	-	16,354
Department of Health and Human Services	University of Southern California	Research and Development Cluster	Aging Research	93.866	R01AG053798	-	19,174
Department of Health and Human Services	University of Texas Southwestern Med Ctr at Dallas	Research and Development Cluster	Aging Research	93.866	R01AG049749	-	326,169
Department of Health and Human Services	University of Pittsburgh	Research and Development Cluster	Aging Research	93.866	R01AG053952	-	665,063
Department of Health and Human Services	University of Southern California	Research and Development Cluster	Aging Research	93.866	U24AF057437	-	150,560
Department of Health and Human Services	University of Southern California	Research and Development Cluster	Aging Research	93.866	R01AG058162	-	451,982
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	K01AG058785	-	116,371
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Aging Research	93.866	R01AG061187	-	390,522
Department of Health and Human Services	University of Iowa	Research and Development Cluster	Aging Research	93.866	W000853828	-	(2,491)
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Aging Research	93.866	R01AG061038	-	17,705
Department of Health and Human Services	Columbia University NYC	Research and Development Cluster	Aging Research	93.866	RF1AG054320	-	7,180
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R61AG061881	-	6,491
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG052954	146,103	759,026
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R21AG066488	-	156,456
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R24AG063724	155,926	984,879
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	SK23AC055666-05	-	237,420
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R21AG058052	-	139,110
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R01AG060050-01A1	181,718	473,718
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R00AG050490	-	226,564
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG062548	67,913	469,627
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG054486	-	(8,174)
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG063909	9,973	738,401
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG060157	11,541	700,244
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG058530	-	500,784
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG061194	20,161	334,487
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG060733	-	523,277
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG064227	-	749,112
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R21AG061548	-	60,481
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	K99AG056600	-	176,352
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R21AG065029	-	64,354
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R21AG066491	-	108,940
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	F30AG058397	-	56,154
Department of Health and Human Services	University of Oklahoma Health Sciences Center	Research and Development Cluster	Aging Research	93.866	R21AG065720	-	9,215
Department of Health and Human Services	Duke Univ-Duke Clinical Research Inst	Research and Development Cluster	Aging Research	93.866	U19AG065188	-	3,999
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG069171	297,189	557,617
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R61AG068483	111,127	199,674
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	K01AG065487	-	112,155
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R13AG067693	-	1,520
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R21AG065755	-	127,422
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG072895	34,390	511,367
Department of Health and Human Services	University of Missouri	Research and Development Cluster	Aging Research	93.866	U01AG070928	-	70,640
Department of Health and Human Services	University of Minnesota	Research and Development Cluster	Aging Research	93.866	R01AG069781	-	261,894
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG070036	-	639,567
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	P30AG072973	106,409	2,289,587
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG070883	-	162,725
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	F30AG071349	-	39,243
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Aging Research	93.866	R21AG070466	-	13,949
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	K01AG072034	-	133,302
Department of Health and Human Services	University of Iowa	Research and Development Cluster	Aging Research	93.866	R21AG064308	-	14,586
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R23AG068483	304,080	1,205,778
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R21AG073892	3,587	108,852
Department of Health and Human Services	University of Utah	Research and Development Cluster	Aging Research	93.866	R01AG074592	-	11,721
Department of Health and Human Services	University of Washington	Research and Development Cluster	Aging Research	93.866	U24AG072122	-	25,482
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG072624	-	1,146
Department of Health and Human Services	Duke Univ-Duke Clinical Research Inst	Research and Development Cluster	Aging Research	93.866	U19AG063744	-	3,395
						1,696,342	16,858,474
Department of Health and Human Services		Research and Development Cluster	Medical Library Assistance	93.879	K01LM012870	-	115,242
Department of Health and Human Services	University of North Texas Science Center	Research and Development Cluster	Medical Library Assistance	93.879	UG4LM012345	-	101,916
						-	217,158
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	NUS8DP006273	-	70,141
Department of Health and Human Services	Brigham and Women's Hospital, Harvard Med School	Research and Development Cluster	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	U01HL146002	-	164,646
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	NUS8DP006273	-	1,600
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	NUS8DP006273	-	(751)
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	NUS8DP006757	-	209,178
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	NUS8DP006273	-	3,029
						-	447,843

The accompanying notes are an integral part of this Schedule

University of Kansas Medical Center Research Institute, Inc.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal Assistance Listing Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Health and Human Services	Northwestern University	Research and Development Cluster	Assistance Programs for Chronic Disease Prevention and Control	93.945	U18DP006120	\$ -	\$ 23,002
Department of Health and Human Services		Research and Development Cluster	Mental Health Disaster Assistance and Emergency Mental Health	93.982	H79FG000177	59,090	439,198
Department of Health and Human Services	University of Illinois at Chicago	Research and Development Cluster	Research and Development	93.RD	75N91019D00016	-	344,823
Department of Health and Human Services		Research and Development Cluster	Research and Development	93.RD	12IPA	-	363,256
Department of Veterans Affairs		Research and Development Cluster	Research and Development	64.RD	1101BX0002567-01	-	37,856
Department of Veterans Affairs		Research and Development Cluster	Research and Development	64.RD	1101BX0002567-05	-	22,594
Department of Veterans Affairs		Research and Development Cluster	Research and Development	64.RD	1101BX0004694-01	-	56,136
Department of Veterans Affairs		Research and Development Cluster	Research and Development	64.RD	BX0004694-01	-	12,067
						-	836,732
		Total Research and Development Cluster				14,391,717	91,099,660
US Department of Agriculture			Agricultural Research Basic and Applied Research	10.001	58-3020-0-020	-	11,433
US Department of Agriculture	Mid-America Regional Council		Food Insecurity Nutrition Incentive Grants Program	10.331	Nutrition Incentive Program	25,980	167,528
US Department of Agriculture	Mid-America Regional Council		Food Insecurity Nutrition Incentive Grants Program	10.331	USDA-NIFA-FINI-008053	-	72,569
						25,980	240,097
Department of Education	University of Kansas Center for Research		National Institute on Disability and Rehabilitation Research	84.133	H327S140024	-	4,063
Department of Health and Human Services	Heart to Heart International		National Organizations of State and Local Officials	93.011	G3242618	-	194,760
Department of Health and Human Services	University of Missouri Kansas City		Advancing System Improvements for Key Issues in Women's Health	93.088	ASTWH190088	-	28,380
Department of Health and Human Services			Maternal and Child Health Federal Consolidated Programs	93.110	T73MC06623	4,718	19,229
Department of Health and Human Services	University of Massachusetts		Maternal and Child Health Federal Consolidated Programs	93.110	UA3MC25735	-	150
Department of Health and Human Services	University of Nebraska Medical Center		Maternal and Child Health Federal Consolidated Programs	93.110	U01MC17261 10 00	-	29,580
Department of Health and Human Services			Maternal and Child Health Federal Consolidated Programs	93.110	T73MC06623	29,469	719,990
						34,187	768,949
Department of Health and Human Services			Grants to Increase Organ Donations	93.134	U1333878	6,729,561	6,859,545
Department of Health and Human Services	Kansas Department of Health and Environment		Injury Prevention and Control Research and State and Community Based Programs	93.136	NUITCE924998	-	187,070
Department of Health and Human Services	Kansas Department of Health and Environment		Injury Prevention and Control Research and State and Community Based Programs	93.136	NUCE924998	-	14,150
						-	201,220
Department of Health and Human Services	University of Illinois at Chicago		Aids Education and Training Centers	93.145	U10HA32109	-	10,482
Department of Health and Human Services	University of Illinois at Chicago		Aids Education and Training Centers	93.145	U10HA29293	22,522	237,558
Department of Health and Human Services	University of Illinois at Chicago		Aids Education and Training Centers	93.145	U10HA32109	-	16,263
						22,522	264,303
Department of Health and Human Services	University of Kansas Center for Research		Disabilities Prevention	93.184	NU27DD000006	-	1,708
Department of Health and Human Services			Telehealth Programs	93.211	H2ARH30306	-	21,558
Department of Health and Human Services			Telehealth Programs	93.211	G22RH30363	73,366	212,290
Department of Health and Human Services	University of Kansas Health System		Telehealth Programs	93.211	G01RH32160	-	26,836
Department of Health and Human Services			Telehealth Programs	93.211	GA5RH37462	143,917	467,585
Department of Health and Human Services			Telehealth Programs	93.211	1 G01RH42541-01-00	-	157,636
Department of Health and Human Services			Telehealth Programs	93.211	1 U1UTH42530-01-00	103,842	189,922
Department of Health and Human Services			Telehealth Programs	93.211	1 U3IRH43512-01-00	-	145,392
						321,125	1,221,219
Department of Health and Human Services			Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79FG0012901	-	86,649
Department of Health and Human Services			Poison Center Support and Enhancement Grant	93.253	H4BHS15505	-	189,636
Department of Health and Human Services	Kansas Governors Grants Program		Immunization Cooperative Agreements	93.268	6NH23IP922627	-	453
Department of Health and Human Services	Washington University		Sickle Cell Treatment Demonstration Program	93.365	U1EMC27865	-	8,386
Department of Health and Human Services	Washington University		Sickle Cell Treatment Demonstration Program	93.365	U1E27865	-	24,092
						-	32,478

The accompanying notes are an integral part of this Schedule

University of Kansas Medical Center Research Institute, Inc.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal Assistance Listing Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Health and Human Services	Kansas Department of Health and Environment		Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	NU58DP006536	\$ -	\$ 25,651
Department of Health and Human Services	Kansas Children's Cabinet		Every Student Succeeds Act/Preschool Development Grants	93.434	90TP0078	-	18,551
Department of Health and Human Services	Kansas Department of Health and Environment		Pregnancy Assistance Fund Program	93.500	SP1AH000070	15,600	147,860
Department of Health and Human Services	Kansas Department of Health and Environment		COVID-19 Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	MIECHV	-	319,061
Department of Health and Human Services	Kansas Social Rehabilitation Services		Temporary Assistance for Needy Families	93.558	EES-2022-KEHSHV-09	-	305,116
Department of Health and Human Services	Kansas Social Rehabilitation Services	CCDF Cluster	Child Care and Development Block Grant	93.575	EES-2022-KEHSCCP-09	-	339,731
Department of Health and Human Services	Kansas Social Rehabilitation Services	CCDF Cluster	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	EES-2017-KEHSCCP-09-G	-	(288)
						-	339,443
Department of Health and Human Services	The Family Conservancy	Head Start Cluster	Head Start	93.600	NA	-	803,745
Department of Health and Human Services		Head Start Cluster	Head Start	93.600	07CH011678	(20)	3,766
Department of Health and Human Services		Head Start Cluster	Head Start	93.600	07CH011678	-	10,829
Department of Health and Human Services		Head Start Cluster	Head Start	93.600	07HE000232	-	32,702
Department of Health and Human Services		Head Start Cluster	Head Start	93.600	07HE000232	-	79,715
Department of Health and Human Services		Head Start Cluster	Head Start	93.600	07CH01167802	-	3,119,776
						(20)	4,050,533
Department of Health and Human Services	University of Kansas Center for Research		University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	0-2994970	-	117,927
Department of Health and Human Services	Kansas Department for Children and Families		Foster Care Title IV-E	93.658	PPS-2019-FFPSB-1	62,948	638,389
Department of Health and Human Services	University of New Mexico		COVID-19 Recovery Act - Comparative Effectiveness Research	93.715	75Q80120C00003	-	3,204
Department of Health and Human Services			Mental and Behavioral Health Education and Training Grants	93.732	M01HP31361	-	131,965
Department of Health and Human Services	University of Kansas Center for Research		Mental and Behavioral Health Education and Training Grants	93.732	M0131360	-	7,669
						-	139,634
Department of Health and Human Services	University of Missouri St. Louis		Opioid STR	93.788	H79TI083284	-	19,266
Department of Health and Human Services	University of Illinois at Chicago		Primary Care Training and Enhancement	93.884	T1331910	-	5,377
Department of Health and Human Services	Kansas Department of Health and Environment		Preventive Health and Health Services Block Grant	93.991	NB01OT009253	-	4,800
Total Federal Awards						<u>\$ 21,603,620</u>	<u>\$ 107,339,365</u>

The accompanying notes are an integral part of this Schedule

University of Kansas Medical Center Research Institute, Inc.
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of University of Kansas Medical Center Research Institute, Inc. (RI) under programs of the federal government for the year ended June 30, 2022. 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.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, 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.

Note 3: Indirect Cost Rate

University of Kansas Medical Center Research Institute, Inc. 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, 2022, 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 October 18, 2022.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

FORVIS,LLP

Kansas City, Missouri
October 18, 2022

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

Opinion on 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 identified as subject to audit 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, 2022. RI's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on RI's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about RI's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the “Auditor’s Responsibilities for the Audit of Compliance” section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

FORVIS,LLP

Kansas City, Missouri
October 18, 2022

University of Kansas Medical Center Research Institute, Inc.
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Section I – Summary of Auditor’s Results

Consolidated Financial Statements

1. Type of report the auditor issued on whether the consolidated financial statements audited were prepared in accordance with GAAP:
☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. Internal control over financial reporting:
 Significant deficiency(ies) identified? ☐ Yes ☒ None reported
 Material weakness(es) identified? ☐ Yes ☒ No

3. Noncompliance material to the consolidated financial statements noted? ☐ Yes ☒ No

Federal Awards

4. Internal control over major federal awards programs:
 Significant deficiency(ies) identified? ☐ Yes ☒ None reported
 Material weakness(es) identified? ☐ Yes ☒ No

5. Type of auditor’s report issued on compliance for the major federal programs:
☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)? ☐ Yes ☒ No

7. Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
Various	Research and Development Cluster
93.134	Grants to Increase Organ Donations

8. Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000.

9. Auditee 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, 2022

Section II – Financial Statement Findings

Reference Number	Finding
No matters are reportable.	

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
No matters are reportable.	

Summary Schedule of Prior Audit Findings Year Ended June 30, 2022

Financial Statement Findings

Reference Number	Summary of Finding	Status
2021-001	<p>Criteria or Specific Requirement – Management is responsible for establishing and maintaining effective internal control over financial reporting.</p> <p>Condition – Audit adjustments were proposed and recorded impacting multiple financial statement areas including accounts payable, revenues and investments.</p> <p>Effect – Misstatements could occur within consolidated financial statements due to error or fraud and not be prevented or detected in a timely manner.</p> <p>Cause – Due to employee turnover in the accounting department, several financial statement accounts were not appropriately reconciled throughout the year or adjusted at year-end, which resulted in the proposed audit adjustments.</p> <p>Recommendation – We recommend management review the areas noted above and establish procedures that will identify and resolve future variances and errors in a timely manner.</p> <p>Views of Responsible Officials and Planned Corrective Actions – Management agrees with the stated finding and has implemented a corrective action plan.</p>	Corrected

Mailing Address

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Summary Schedule of Prior Audit Findings Year Ended June 30, 2022 (Continued)

Federal Award Findings and Questioned Costs

Reference Number	Summary of Finding						Status	
2021-002	Information on the Federal Program - Research and Development Cluster, Multiple Federal Grantors, Multiple Award Periods						Corrected	
Criteria or Specific Requirement - Program costs must be paid by non-federal entity funds before submitting a payment request (2 CFR Section 200.305(b)(3)) (i.e., the non-federal entity must disburse funds for program purposes before requesting payment).								
Condition – In February 2021, RI processed a duplicate draw relating to numerous research and development grants from the payment management system and did not detect or correct the error until August 2021.								
Questioned Costs – The total amount of the duplicate draw was \$1,039,895 and encompassed the following awards:								
Federal Assistance Listing Number	Federal Award Identification Number	Amount	Federal Assistance Listing Number	Federal Award Identification Number	Amount	Federal Assistance Listing Number	Federal Award Identification Number	Amount
93.110	T73MC06623	\$ 175	93.847	NIH R01DK102142	\$ 16,082	93.859	2P20GM103418 20	\$ 68,115
93.113	R01ES029203	6,816	93.847	K23DK109294	50	93.859	R01GM128241	679
93.113	1R21ES028957-01A1	12	93.847	R01DK098414	5,276	93.859	R01GM115340	933
93.121	R01DE026955	305	93.847	DK099611-06	8,522	93.859	5R01GM077336-11	12,694
93.121	R01DE026172	12,120	93.847	5K01DK113048-02	522	93.859	5P30GM12273104	86
93.134	U1333878	118,498	93.847	K01DK112967	3,276	93.865	5T32HD057850-12	412
93.226	1R01HS026134-01A1	153	93.847	1R01DK123590-01	11	93.865	R01HD020676	15,906
93.273	U01AA024733	1,340	93.847	5R01DK108433-05	978	93.865	1K99HD099269-01	121
93.273	1R21AA026904-01	560	93.847	1R01DK122212-02	4,101	93.865	R01HD083292	3
93.273	5R01AA027586-03	4,760	93.847	R01DK121497	46	93.865	R01HD094545	5,406
93.273	5R01AA012863-18	6,701	93.847	5R01DK113111-05	51,316	93.865	R21HD099364	6,478
93.279	5 R01 DA042715-05	16,613	93.847	5R01DK115727-02	2,458	93.865	R01HD101319	57,040
93.279	R01DA046576	5,990	93.847	1R01DK119131-01A1	6,992	93.866	R01AG052954	5,772
93.310	UL1TR002366	443,642	93.853	5R01NS030853-27	2,520	93.866	1R21AG066488	24
93.350	KL2TR002367	6,332	93.853	5R01NS043314-15	619	93.866	R24AG063724	9,636
93.350	TL1TR002368	17,656	93.855	1R01AI121073-01A1	1,125	93.866	1R01AG060050-01A1	12,158
93.350	5UL1TR002366-04	40,044	93.855	R21AI142028	1,664	93.866	R01AG062548	50
93.361	R01NR16255 01A1	80	93.855	R21AI144883	530	93.866	R01AG060157	1,736
93.393	R01CA185322	551	93.855	1R01AI150877-01	1,316	93.866	R01AG061194	437
93.393	R01CA201309	36	93.855	R21AI151542	347	93.866	R01AG060733	1,698
93.395	R37CA218118	1,991	93.855	1R21AI144698-01	13,733	93.866	R01AG064227	3,538
93.396	1R01CA227838-01A1	7,502	93.855	5R01AI147276-03	4,457	93.866	R21AG061548	12,819
93.397	P30CA168524	540	93.855	R21AI144624	3,611	93.866	F30AG058397	120
93.838	R01HL139365	1,944	93.859	4R01GM029764-33	78	93.866	R61AG068483	23
						93.982	1H79FG000177-01	20
								\$ 1,039,895

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Summary Schedule of Prior Audit Findings Year Ended June 30, 2022 (Continued)

Reference Number	Summary of Finding	Status
2021-002	<p>Context – During the year-end closing procedures, management identified a duplicate draw that occurred during February 2021. The error was corrected in the payment management system in August 2021 and disclosed to us during the audit process.</p> <p>Effect – Federal funds were improperly held by RI for approximately seven months.</p> <p>Cause – After the original draw occurred, the payment was not posted against the invoices and costs included in the request. As a result, the same invoices and costs were included again in the immediately following draw down which resulted in the overpayment.</p> <p>Recommendation – We recommend that management review the current processes and internal controls for cash management and make necessary changes to ensure federal draws are processed accurately and reconciled timely.</p> <p>Views of Responsible Officials and Planned Corrective Actions – Management agrees with the stated finding and has implemented a corrective action plan.</p>	

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