

AUDITED FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION, AND REPORTS AND
SCHEDULES REQUIRED BY THE UNIFORM GUIDANCE

Baylor College of Medicine
Years Ended June 30, 2024 and 2023
With Reports of Independent Auditors



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Baylor College of Medicine

Audited Financial Statements, Supplementary Information, and Reports
and Schedules Required by the Uniform Guidance

Years Ended June 30, 2024 and 2023

Contents

| | |
|---|-----|
| Report of Independent Auditors | 1 |
| Audited Financial Statements | |
| Consolidated Balance Sheets | 4 |
| Consolidated Statements of Activities | 5 |
| Consolidated Statements of Cash Flows | 6 |
| Notes to Consolidated Financial Statements | 8 |
| Reports and Schedules Required by the Uniform Guidance | |
| Report of Independent Auditors 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> | 49 |
| Report of Independent Auditors on Compliance for Each Major Federal and State Program and Report on Internal Control Over Compliance Required by the Uniform Guidance and <i>Texas Grant Management Standards</i> | 51 |
| Schedule of Expenditures of Federal Awards | 56 |
| Schedule of Expenditures of State Awards | 99 |
| Notes to Schedule of Expenditures of Federal and State Awards | 109 |
| Schedule of Findings and Questioned Costs | 111 |



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Report of Independent Auditors

Management and The Board of Trustees
Baylor College of Medicine

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of Baylor College of Medicine (the College), which comprise the consolidated balance sheets as of June 30, 2024 and 2023, and the related consolidated statements of activities and cash flows for the years then ended, and the related notes (collectively referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Baylor College of Medicine at June 30, 2024 and 2023, 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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free of material misstatement, whether due to fraud or error.



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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free of 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 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 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 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 College'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.



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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 financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, and Schedule of Expenditures of State 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 and State Awards of Texas Singular Audit Circular. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the 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 November 25, 2024 on our consideration of Baylor College of Medicine'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 Baylor College of Medicine'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 Baylor College of Medicine's internal control over financial reporting and compliance.

Ernst & Young LLP

November 25, 2024, except for our report
on the Schedule of Expenditures of Federal
and State Awards, for which the date is
March 31, 2025

Baylor College of Medicine

Consolidated Balance Sheets

| | June 30 | |
|--|-----------------------|---------------------|
| | 2024 | 2023 |
| | <i>(In Thousands)</i> | |
| Assets | | |
| Cash and cash equivalents | \$ 158,169 | \$ 89,109 |
| Accounts receivable, net: | | |
| Patient | 34,267 | 30,393 |
| Affiliates | 181,013 | 152,278 |
| Grants and contracts, and others | 158,409 | 144,461 |
| Pledges receivable, net | 66,151 | 82,656 |
| Notes receivable | 17,856 | 16,585 |
| Investments, including securities loaned of \$83,427 and \$80,610 for 2024 and 2023, respectively | 1,494,798 | 1,488,492 |
| Equity investments in unconsolidated affiliates | 263,555 | 278,352 |
| Security lending collateral | 88,257 | 84,259 |
| Property and equipment, net | 451,144 | 385,348 |
| Leased right-of-use assets – operating | 62,544 | 25,951 |
| Other assets | 32,137 | 29,995 |
| Total assets | <u>\$ 3,008,300</u> | <u>\$ 2,807,879</u> |
| Liabilities and net assets | | |
| Liabilities: | | |
| Accounts payable and other liabilities | \$ 263,511 | \$ 235,808 |
| Short-term line of credit | 154,780 | 107,500 |
| Interest rate swap liability, net | 28,869 | 37,172 |
| Lease liability – operating | 66,172 | 27,624 |
| Self-insurance reserves | 53,571 | 53,238 |
| Deferred revenue | 137,389 | 116,049 |
| Bonds and notes payable | 662,246 | 569,829 |
| Assets held on behalf of others | 49,249 | 49,081 |
| Payable under security lending agreements | 88,257 | 84,259 |
| Total liabilities | <u>1,504,044</u> | <u>1,280,560</u> |
| Net assets: | | |
| Without donor restrictions | 346,819 | 408,443 |
| With donor restrictions | 1,157,437 | 1,118,876 |
| Total net assets | <u>1,504,256</u> | <u>1,527,319</u> |
| Total liabilities and net assets | <u>\$ 3,008,300</u> | <u>\$ 2,807,879</u> |

See accompanying notes.

Baylor College of Medicine

Consolidated Statements of Activities

| | Year Ended June 30, 2024 | | | Year Ended June 30, 2023 | | |
|--|----------------------------------|-------------------------------|--------------|----------------------------------|-------------------------------|--------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Without Donor Restrictions | With Donor Restrictions | Total |
| | <i>(In Thousands)</i> | | | | | |
| Operating revenues | | | | | | |
| Tuition and fees, net | \$ 23,819 | \$ — | \$ 23,819 | \$ 23,866 | \$ — | \$ 23,866 |
| Medical services, net | 384,954 | — | 384,954 | 355,332 | — | 355,332 |
| Affiliated hospital contracts | 1,435,424 | — | 1,435,424 | 1,298,579 | — | 1,298,579 |
| Government grants and contracts: | | | | | | |
| Direct | 423,929 | — | 423,929 | 421,184 | — | 421,184 |
| Indirect | 122,206 | — | 122,206 | 111,108 | — | 111,108 |
| Private grants and contracts: | | | | | | |
| Direct | 90,920 | — | 90,920 | 91,558 | — | 91,558 |
| Indirect | 13,907 | — | 13,907 | 13,225 | — | 13,225 |
| Gifts and pledges | 1,600 | — | 1,600 | 2,611 | — | 2,611 |
| State appropriations | 37,714 | — | 37,714 | 32,439 | — | 32,439 |
| Investment income, net of expenses | 81,240 | — | 81,240 | 65,954 | — | 65,954 |
| Equity in loss of unconsolidated affiliates – operating | (15,578) | — | (15,578) | (24,135) | — | (24,135) |
| Net assets released from restrictions | 39,193 | — | 39,193 | 36,182 | — | 36,182 |
| Other | 82,019 | — | 82,019 | 96,357 | — | 96,357 |
| Total operating revenues | 2,721,347 | — | 2,721,347 | 2,524,260 | — | 2,524,260 |
| Operating expenses | | | | | | |
| Salaries, wages, and benefits | 2,176,133 | — | 2,176,133 | 1,985,560 | — | 1,985,560 |
| Services, supplies, and other | 492,140 | — | 492,140 | 497,274 | — | 497,274 |
| Depreciation | 58,147 | — | 58,147 | 57,366 | — | 57,366 |
| Interest | 29,938 | — | 29,938 | 25,840 | — | 25,840 |
| Total operating expenses | 2,756,358 | — | 2,756,358 | 2,566,040 | — | 2,566,040 |
| Operating expenses in excess of revenues | (35,011) | — | (35,011) | (41,780) | — | (41,780) |
| Nonoperating activities | | | | | | |
| Gifts and pledges | — | 70,633 | 70,633 | 368 | 44,651 | 45,019 |
| Investment income (loss), net of distribution and expenses | (34,489) | 7,121 | (27,368) | 3 | 25,407 | 25,410 |
| Unrealized gain on interest rate swaps | 8,303 | — | 8,303 | 11,304 | — | 11,304 |
| Net assets released from restrictions | — | (39,193) | (39,193) | — | (36,182) | (36,182) |
| Equity in gain (loss) of unconsolidated affiliates – nonoperating | 781 | — | 781 | 1,388 | — | 1,388 |
| Other nonoperating activities | (1,208) | — | (1,208) | (90) | — | (90) |
| Change in net assets from nonoperating activities | (26,613) | 38,561 | 11,948 | 12,973 | 33,876 | 46,849 |
| Change in net assets | (61,624) | 38,561 | (23,063) | (28,807) | 33,876 | 5,069 |
| Net assets, beginning of year | 408,443 | 1,118,876 | 1,527,319 | 437,250 | 1,085,000 | 1,522,250 |
| Net assets, end of year | \$ 346,819 | \$ 1,157,437 | \$ 1,504,256 | \$ 408,443 | \$ 1,118,876 | \$ 1,527,319 |

See accompanying notes.

Baylor College of Medicine

Consolidated Statements of Cash Flows

| | Year Ended June 30 | |
|---|-----------------------|------------|
| | 2024 | 2023 |
| | <i>(In Thousands)</i> | |
| Operating activities | | |
| Change in net assets | \$ (23,063) | \$ 5,069 |
| Adjustments to reconcile change in net assets to net cash used in operating activities: | | |
| Depreciation and loss on disposal of property and equipment and other | 61,406 | 58,936 |
| Loss on extinguishment of debt | 283 | — |
| Equity in losses of unconsolidated affiliates, net | 14,797 | 22,746 |
| Equipment acquired through grants and contracts | (10,134) | (14,427) |
| Reinvested income | (4,511) | (4,277) |
| Change in interest rate swap liability | (8,303) | (11,304) |
| Net realized and unrealized gains on investments | (48,165) | (96,380) |
| Decrease (increase) in bond premium/discount and original issue costs | 8,122 | (548) |
| Change in pledges receivable, net | 16,505 | 9,111 |
| Change in accounts receivable, net | (46,557) | (22,465) |
| Gifts and pledges with donor restrictions and other | (19,052) | (13,988) |
| Change in other assets | (2,142) | (6,607) |
| Change in assets held on behalf of others | 168 | 329 |
| Change in accounts payable and other liabilities | 28,037 | (9,762) |
| Change in deferred revenue | 21,340 | 17,419 |
| Net cash used in operating activities | (11,269) | (66,148) |
| Investing activities | | |
| Purchases of investments | (136,590) | (200,672) |
| Proceeds from sales of investments | 148,728 | 396,920 |
| Purchases of property and equipment | (115,113) | (50,809) |
| Investment income | 4,511 | 4,277 |
| Issuances of notes receivable | (3,627) | (3,152) |
| Repayment of notes receivable | 2,356 | 2,275 |
| Net cash (used in) provided by investing activities | (99,735) | 148,839 |
| Financing activities | | |
| Proceeds from line of credit, net | 47,280 | 57,000 |
| Repayment of bonds payable | (89,880) | (14,385) |
| Issuance costs on bonds | (1,107) | — |
| Proceeds from issuance of bonds | 175,000 | — |
| Gifts and pledges with donor restrictions and other | 19,052 | 13,988 |
| Cash flows from financing leases | — | (464) |
| Net cash provided by financing activities | 150,345 | 56,139 |
| Net change in cash, cash equivalents, restricted cash, and restricted cash equivalents | 39,341 | 138,830 |
| Cash, cash equivalents, restricted cash, and restricted cash equivalents at beginning of year | 252,845 | 114,015 |
| Cash, cash equivalents, restricted cash, and restricted cash equivalents at end of year | \$ 292,186 | \$ 252,845 |

Baylor College of Medicine

Consolidated Statements of Cash Flows (continued)

| | Year Ended June 30 | |
|---|-----------------------|-------------------|
| | 2024 | 2023 |
| | <i>(In Thousands)</i> | |
| Reconciliation of cash, cash equivalents, restricted cash, and restricted cash equivalents | | |
| Cash and cash equivalents | \$ 158,169 | \$ 89,109 |
| Restricted cash and cash equivalents included in investments | 134,017 | 163,736 |
| Cash, cash equivalents, restricted cash, and restricted cash equivalents | <u>\$ 292,186</u> | <u>\$ 252,845</u> |
| Supplemental disclosures | | |
| Net interest paid on debt | \$ 33,377 | \$ 28,723 |
| Right-of-use assets obtained in exchange for lease liabilities | <u>\$ 48,669</u> | <u>\$ 2,867</u> |
| Noncash investing and financing activities | | |
| Increase in security lending collateral | \$ 3,998 | \$ 8,371 |
| Increase in payable under security lending agreement | <u>\$ 3,998</u> | <u>\$ 8,371</u> |

See accompanying notes.

Baylor College of Medicine

Notes to Consolidated Financial Statements

June 30, 2024

1. Organization

Baylor College of Medicine (the College or Baylor) is one of the leading health science universities and biomedical research institutions in the United States. Founded in 1900, Baylor owns and operates educational, research, and patient care facilities. The College is an institution comprising four separate colleges, including a medical school, a graduate school of biomedical sciences, a health professions school, and a national school of tropical medicine. Baylor trains more than 3,500 medical, graduate, nurse anesthesia, physician assistant, orthotics and prosthetics, and genetics counseling students, as well as residents and postdoctoral fellows, each year. The College ranks among the nation's top biomedical research institutions and the country's top medical schools. Finally, the College provides extensive patient care services through its wholly owned Baylor Medicine Clinic and through faculty physician service agreements primarily with eight independently owned and operated affiliated hospitals, including Baylor St. Luke's Medical Center; see description below.

Baylor's main campus is located in the Texas Medical Center, a 700-acre complex of approximately 50 independent institutions and state instrumentalities in Houston, Texas. The College is the only private medical school in the southwestern United States.

Effective January 1, 2014, St. Luke's Health System Corporation (n/k/a CHI St. Luke's Health), a Texas nonprofit corporation exempt from federal income tax under Section 501(a) of the Internal Revenue Code of 1986, as amended (the Code), as an organization described in Section 501(c)(3) of the Code, conveyed to the College a 35% membership interest in St. Luke's Medical Center (n/k/a CHI St. Luke's Health Baylor College of Medicine Medical Center), a Texas nonprofit corporation exempt from federal income tax under Section 501(a) of the Code, as an organization described in Section 501(c)(3) of the Code. CHI St. Luke's Health retained a 65% membership interest in CHI St. Luke's Health Baylor College of Medicine Medical Center (BSLMC), which owns and operates a quaternary care hospital in the Texas Medical Center; other land and improvements in and near the Texas Medical Center; and ambulatory clinics located in the Texas Medical Center area, Tanglewood, and Pearland. As consideration, the College contributed to BSLMC cash, certain real property, and improvements, including a portion of the real property generally known as the McNair Campus; the hospital/clinic building located on the McNair Campus (except for a portion of the top five floors to be used for the College's clinical operations and a conference center on the first floor); and, effective February 16, 2015, the ambulatory surgery center located in the Lee and Joe Jamail Specialty Care Center. BSLMC sold the O'Quinn Medical Tower in 2016. The College and CHI St. Luke's Health share governance of BSLMC: each member appoints, and has the unilateral ability to remove, six voting board members and one

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

1. Organization (continued)

nonvoting board member. Doing business under the name Baylor St. Luke's Medical Center, the hospital serves as the home of most of the College's medical doctors dedicated to caring for private adult inpatients.

Effective February 2, 2015, the College formed a joint venture with H.U. Group (HUG, formerly Miraca Holdings, Inc.), a company based in Tokyo, Japan, and traded on the Tokyo Stock Exchange. HUG is dedicated to in vitro diagnostic, clinical laboratory testing, and other health-care-related businesses through its subsidiaries, such as Fujirebio Inc., one of the major Japanese domestic in vitro diagnostic reagent manufacturers, and SRL, Inc., the largest clinical laboratory testing company in Japan. Under the agreement, the College contributed its clinical genetics diagnostic laboratories business (including leases, equipment, receivables, other contracts, and certain employees) into a subsidiary company and conveyed a 60% membership interest in the subsidiary to a HUG affiliate for \$135.9 million in cash. The College retained a 40% membership interest. The College and the HUG affiliate share governance of the joint venture, called Baylor Miraca Genetics Laboratories, LLC (Baylor Genetics), a Texas limited liability company, and the College retained certain approval rights over aspects of Baylor Genetics that relate to the College's mission.

2. Summary of Significant Accounting Policies

Basis of Accounting and Reporting

The accompanying consolidated financial statements of Baylor have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). The accompanying consolidated financial statements include the accounts of all entities in which Baylor has a significant financial interest and over which Baylor has control. All intercompany accounts and transactions have been eliminated upon consolidation. Baylor Medical Foundation (the Foundation) is consolidated in the College's consolidated financial statements. The Foundation is a Texas nonprofit corporation organized exclusively to aid, support, and maintain the College through contributions received from third-party donors. Baylor's membership interests in BSLMC and Baylor Genetics are included in the College's consolidated financial statements as equity method investments.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

2. Summary of Significant Accounting Policies (continued)

Based on the existence or absence of donor-imposed restrictions, Baylor classifies resources into two categories: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are free of donor-imposed restrictions. All revenues, gains, and losses that are not restricted by donors are included in this classification. All expenditures are reported in the without donor restrictions category since the use of restricted gifts and pledges in accordance with donors' stipulations results in the release of the restriction. Net assets without donor restrictions may be designated for specific purposes by the College's Board of Trustees.

Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions expire with the passage of time or can be satisfied by action of the College. Other donor-imposed restrictions are perpetual in nature. These net assets may include unconditional pledges, interests in trusts held by others, accumulated appreciation on donor-restricted endowments that have not yet been appropriated by the Board of Trustees for distribution, and donor-restricted endowments (at historical value). Generally, the donors of these assets permit the College to use a portion of the income earned on related investments for specific purposes.

Expirations of donor-imposed restrictions on net assets (i.e., the passage of time, along with the annual board approval of the endowment spending rate and/or fulfilling donor-imposed stipulations) are reported as net assets released from restrictions between the applicable classes of net assets on the consolidated statements of activities. Net assets with donor-imposed restrictions related to the purchase or construction of property and equipment are released when the property or equipment is placed in service, unless donor stipulations limit the use of the assets for a period of time or for a particular purpose.

Net assets with donor restrictions as of June 30, 2024 and 2023 are principally restricted for research, education, and facilities for these purposes.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses during the reporting period, as well as the disclosure of contingent assets and liabilities. Actual results ultimately could differ from management's estimates and assumptions.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

2. Summary of Significant Accounting Policies (continued)

Cash Equivalents

Cash and cash equivalents are liquid assets with minimal interest rate risk and original maturities of three months or less when purchased. Such assets, reported at fair value, primarily consist of depository account balances, money market funds, and short-term U.S. treasury securities.

Restricted cash and cash equivalents represent amounts set aside for long-term investments or posted as collateral as required by interest rate swap agreements. These amounts are included in investments, including securities loaned and interest rate swap liability, net on the consolidated balance sheets.

Patient Receivables

Patient receivables are reported at the amount that reflects the consideration to which the College expects to be entitled in exchange for providing physician health care services. Patient receivables include discounts for contractual, implicit price concession and charity adjustments and are recorded on an accrual basis at net realizable value on the consolidated balance sheets. The estimates of implicit price concessions for patient receivables are based primarily on the College's historical collection and write-off experience (see Note 4).

Affiliate Receivables

Affiliate receivables consist of amounts owed by various affiliated hospitals to which the College provides medical, professional, and supervisory staff to deliver patient care, teaching, and staff leadership services. These receivables are recorded on an accrual basis at net realizable value on the consolidated balance sheets.

Grants and Contracts, and Other Receivable

Grants and contracts, and other receivable primarily represent unreimbursed grant and contract expenditures from the federal government, principally the National Institutes of Health, and other nonfederal sources for payment for research provided by the College. These amounts are recorded on an accrual basis at net realizable value on the consolidated balance sheets.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

2. Summary of Significant Accounting Policies (continued)

Pledges Receivable

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in gifts and pledges revenue.

An allowance is made for uncollectible pledges receivable based upon the College's analysis of past collection experience and other judgmental factors.

Investments

The College's investments in marketable equity and fixed-income securities are recorded at fair value. Non-marketable securities are securities for which no public market exists; substantially all of these securities are accounted for at fair value using the practical expedient of net asset value per share or the equivalent. These non-marketable securities include investments in private equity limited liability corporations or partnerships. Other investments are stated at cost or fair value at the date of the acquisition or donation.

Realized gains and losses arising from the sale or other disposition of investments have been accounted for as changes in net assets without donor restrictions unless restrictions have been imposed by the donor. Certain investments are pooled with each fund subscribing to or disposing of units on the basis of the market value per unit, which is computed monthly. Realized gains and losses arising from the sale of securities are determined on an average cost basis.

The College's intent is to maintain a long-term investment portfolio to support research, education, and other activities. Accordingly, the total investment return is reported on the consolidated statements of activities in two categories. The investment return allocated to operating activities is determined by a formula, which involves allocating 5% of a trailing 28-quarter average market value of the endowment assets. Management believes this return is approximately equal to the real return the College expects to earn on its investments over the long term. The Board of Trustees may, in its discretion, designate additional funds to be used for operating purposes. The unallocated investment return, included in nonoperating activities on the consolidated statements of activities, represents the difference between the total investment return and the amount allocated to operating activities, net of investment costs.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

2. Summary of Significant Accounting Policies (continued)

Securities Lending

The College participates in securities lending transactions, whereby a portion of its investments are loaned through its agent under respective borrowing agreements to various parties. In return, the parties provide collateral for the securities loaned, usually on a short-term basis. The collateral consists of eligible securities that meet credit quality criteria and diversification limits in accordance with noncash collateral guidelines selected by the College. The College's claim on the collateral is limited to the market value of the loaned securities. Market values of the securities on loan and the collateral are monitored each business day by the agent to ensure the collateral is maintained at levels of at least 100% of the fair value of the securities on loan. Upon termination of a borrowing agreement or as deemed necessary by the agent, the agent is to deliver identical collateral or a portion of it to satisfy the College's obligations with the borrower. The collateral and the obligation of the College to return the collateral is reported as an asset and a liability, respectively, on the consolidated balance sheets at the fair value of the underlying securities. The fees received for these transactions are recorded as investment income.

Property and Equipment

Purchased property, plant, and equipment are recorded at cost, including, where appropriate, capitalized interest and software costs. Donated assets are recorded at fair value at the date of donation. Repairs and maintenance costs are expensed as incurred. Depreciation is calculated using the straight-line method to allocate the cost of various classes of assets over their estimated useful lives. Property, plant, and equipment are removed from the accounting records at the time of disposal.

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. An impairment charge is recognized when the fair value of the asset or group of assets is less than the carrying value.

Deferred Revenue

Deferred revenue consists of amounts received from grant and contract sponsors, affiliated hospitals, and others for which the College has not yet fulfilled its obligations. These amounts will be recognized in future periods to support the College's medical, education, and research missions once the obligations have been satisfied.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

2. Summary of Significant Accounting Policies (continued)

Assets Held on Behalf of Others

The College holds assets received from others and agrees to use those assets on behalf of or transfer the assets, return on investment of the assets, or both to a specified beneficiary. For the years ended June 30, 2024 and 2023, pooled investments in the amount of \$38.0 million and \$38.4 million, respectively, were held on behalf of the state of Texas (see Note 6). The College also held funds associated with a cooperative agreement with the federal government in the amount of \$11.2 million and \$10.6 million for the years ended June 30, 2024 and 2023, respectively. These funds are appropriated for the use of a federal government facility.

Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, defines fair value, requires expanded disclosures about fair value measurements, and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or a liability at the measurement date. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (exit price) in an orderly transaction between market participants at the measurement date. ASC 820 prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

Furthermore, ASC 820 applies to certain investment funds that do not have readily determinable fair values, including private investments, hedge funds, real estate, and other funds. ASC 820 allows for the estimation of the fair value of investments in investment companies for which the investment does not have a readily determinable fair value using net asset value per share or its equivalent. See Note 12 for further discussion of fair value measurements.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

2. Summary of Significant Accounting Policies (continued)

Debt Portfolio Financial Instruments

Long-term debt is reported at carrying value. The College employs derivatives in the form of fixed payor swaps, primarily interest rate exchange agreements, to help manage interest rate risks associated with variable rate debt. Derivative financial instruments are reported at fair value with any resulting gain or loss recognized as a nonoperating item on the consolidated statements of activities. Periodic net cash settlement amounts with counterparties are accounted for as adjustments to interest expense on the related debt.

Parties to interest rate exchange agreements are subject to risk for changes in interest rates, as well as risk of credit loss in the event of nonperformance by the counterparty. Baylor deals only with high-quality counterparties that meet rating criteria for financial stability and creditworthiness. Additionally, certain agreements require the posting of collateral when amounts subject to credit risk under the contracts exceed specified levels. Collateral levels are tied to the College's credit rating. The College records its interest rate swap liability net of collateral posted.

Operating Results

Operating results are broadly defined as changes in net assets without donor restrictions from operating activities and are reported as operating expenses in excess of revenues on the consolidated statements of activities. Net assets without donor restrictions are also affected by nonoperating activities, which include gains on formation of joint ventures; equity in earnings or losses that are not integral to operations; investment income/loss and other, net of distributions; change in the fair value of interest rate swap agreements; gifts and pledges for plant facilities; and certain other nonrecurring items.

Charity Care

The College is committed to providing assistance to financially indigent patients in the community who require care and services at reduced or no cost, as determined by its affiliated hospitals. Records are maintained to identify and monitor the level of charity care the College provides. These records include the amount of charges forgone and estimated costs for services and supplies furnished under its charity care policy. Costs incurred are estimated based on a Medicare cost factor applied to total gross charges for indigent patients after reducing costs for any payments received. The level of charity care provided, based on estimated costs, during fiscal years 2024 and 2023 was \$69.6 million and \$60.2 million, respectively.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

2. Summary of Significant Accounting Policies (continued)

Endowment Investments and Income Distribution

The College's investments are managed to achieve the maximum long-term return. Operating investment income distribution and other consists of amounts distributed from the College's endowment funds and from income on operating investments. The amount distributed from the endowment funds to support current operations is determined by the Board of Trustees and is based on a 5% distribution rate applied to a trailing 28-quarter average market value of the endowment portfolio. The Board of Trustees may, in its discretion, designate additional funds to be used for operating purposes. The primary objective of the 5% endowment distribution methodology is to reduce the impact of capital market fluctuations on operational programs. Nonoperating investment income (loss) consists of dividends, interest, and realized and unrealized gains and losses on endowed investments, net of distribution to operations and investment expenses.

Leases

The College recognizes right-of-use (ROU) assets and related lease liabilities in accordance with Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*.

The College leases various equipment and facilities, including office space. Operating and financing leases with an initial term greater than 12 months are recognized as ROU assets and lease liabilities on the consolidated balance sheets. Financing ROU assets and liabilities are reported as part of property and equipment, net and accounts payable and other liabilities, respectively. ROU assets and related liabilities are recognized on the commencement date on the consolidated balance sheets based on future lease payments, and discounted based on the applicable risk-free interest rate, as permitted under the standard for nonpublic business entities.

Lease payments under certain agreements may escalate over the lease term either by a fixed percentage or a fixed dollar amount. Certain leases may provide for variable lease payments in the form of payments based on index-based (e.g., the U.S. Consumer Price Index) adjustments to lease payments. Baylor's lease terms may include options to extend or terminate the lease. Such options are included in the measurement of the ROU asset and liability, provided the existence of reasonable assurance that the College will exercise the option. The College has no leases that contain residual value guarantees provided by the College as a lessee.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

2. Summary of Significant Accounting Policies (continued)

Income Taxes

The College is a tax-exempt organization as described in Section 501(c)(3) of the Code and is generally exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. Baylor is, however, subject to federal and state income tax on unrelated business income and files unrelated business income tax and other information returns as required by government authorities. Management annually reviews its tax positions and has determined that there are no material uncertain tax positions that require recognition on the accompanying consolidated balance sheets as of June 30, 2024 or 2023. As of and for the year ended June 30, 2024, the College has followed regulations and made reasonable estimates of the provision for income taxes; the compensation excise tax; and the effects, if any, on existing deferred tax balances based on accounting guidance included in ASC 740, *Income Taxes*.

Reclassifications

Certain reclassifications have been made to the fiscal year 2023 consolidated financial statements to conform with classifications used in fiscal year 2024. Certain amounts have been reclassified between accounts payable and other liabilities to grants and contracts, and others on the consolidated balance sheets. Additionally, equipment acquired through grants and contracts revenue has been reclassified to direct government grants and contracts on the consolidated statements of activities. Reclassifications had no significant effect on total assets, total liabilities, or operating results.

Subsequent Events

The College evaluated events and transactions occurring subsequent to June 30, 2024 through November 25, 2024, the date the accompanying consolidated financial statements were issued. During this period, there were no subsequent events that required recognition in the accompanying consolidated financial statements.

In November 2024, the College signed an integration agreement with The Texas Heart Institute to form a premier cardiovascular health and research center to be known as The Texas Heart Institute at Baylor College of Medicine. Over the next five years, this phased consolidation will create a comprehensive cardiovascular center that will be fully integrated within Baylor's academic and clinical programs.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

3. Equity Investments in Unconsolidated Affiliates

The College has a 35% membership interest in BSLMC, which operates as a tax-exempt entity described in Section 501(c)(3) of the Code. The College's investment in BSLMC, which is accounted for under the equity method, was \$210.1 million and \$225.7 million at June 30, 2024 and 2023, respectively. The College recorded a loss from its investment in BSLMC in the amount of \$15.5 million and \$24.1 million for the fiscal years 2024 and 2023, respectively. The difference between the carrying value of the College's investment in BSLMC and its interest in BSLMC's net asset value is \$63.4 million of total distributions received in prior years, \$26.9 million recorded by the College to report its initial investment at fair value, and changes to BSLMC's net assets in excess of net income (loss). A summary of BSLMC's reported total assets, liabilities, and net assets at June 30 is as follows (in thousands):

| | <u>2024</u> | <u>2023</u> |
|----------------------------------|---------------------|---------------------|
| Total assets | <u>\$ 1,311,905</u> | <u>\$ 1,265,450</u> |
| Total liabilities | \$ 594,984 | \$ 509,486 |
| Total net assets | <u>716,921</u> | <u>755,964</u> |
| Total liabilities and net assets | <u>\$ 1,311,905</u> | <u>\$ 1,265,450</u> |

A summary of BSLMC's reported revenues, expenses, and net loss for the years ended June 30 is as follows (in thousands):

| | <u>2024</u> | <u>2023</u> |
|-----------------------------------|--------------------|--------------------|
| Revenue | \$ 1,295,608 | \$ 1,151,242 |
| Expenses | <u>(1,340,949)</u> | <u>(1,220,379)</u> |
| Operating loss | (45,341) | (69,137) |
| Nonoperating income | 980 | 334 |
| Deficit of revenues over expenses | <u>\$ (44,361)</u> | <u>\$ (68,803)</u> |

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

3. Equity Investments in Unconsolidated Affiliates (continued)

The College has a 40% membership interest in Baylor Genetics, which operates as a Texas limited liability company. The College's investment in Baylor Genetics, which is accounted for under the equity method, was \$51.5 million and \$50.8 million at June 30, 2024 and 2023, respectively. The College recorded earnings of \$0.8 million and \$1.4 million from its investment in Baylor Genetics in fiscal years 2024 and 2023, respectively. The difference in the carrying value of the College's investment in Baylor Genetics and its interest in Baylor Genetics shareholder's deficit is \$12.4 million of members' net capital contributions recorded in Baylor Genetics shareholder's deficit, \$70.6 million recorded by the College to report its initial investment in Baylor Genetics at fair value, and the College's additional contribution of \$2.3 million. A summary of Baylor Genetics' reported total assets, liabilities, and shareholder's deficit at June 30 is as follows (in thousands):

| | 2024 | 2023 |
|---|------------------|------------------|
| Total assets | \$ 42,795 | \$ 35,428 |
| Total liabilities | \$ 55,186 | \$ 52,269 |
| Total shareholder's deficit | (12,391) | (16,841) |
| Total liabilities and shareholder's deficit | \$ 42,795 | \$ 35,428 |

A summary of Baylor Genetics' reported revenues, expenses, and net income for the years ended June 30 is as follows (in thousands):

| | 2024 | 2023 |
|------------|-------------------|------------------|
| Revenues | \$ 104,675 | \$ 79,315 |
| Expenses | (102,723) | (75,844) |
| Net income | \$ 1,952 | \$ 3,471 |

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

4. Revenue Recognition

Revenue is recognized when control of the promised services is transferred to the customers (students, patients, affiliated hospitals, and governmental entities) in an amount that reflects the consideration the College is entitled to receive in exchange for those services.

The timing of revenue recognition, billings, and cash collections results in accounts receivable and deferred revenue on the consolidated balance sheets. Receivables are recognized only to the extent that it is probable that the College will collect substantially all of the consideration to which the College is entitled in exchange for the services that will be transferred to the customer.

Tuition and Fees, Net

The performance obligation for tuition and fees, net relates to the training or educating of undergraduate medical, research graduate, and health profession students. Revenue is recognized ratably as services are rendered during the academic semester using the input method based on time elapsed over the academic semester.

The transaction price is the price of tuition net of scholarships, applicable discounts, and refunds.

The College's academic year is consistent with its fiscal year in which students are billed at the beginning of each semester within the fiscal period and payment is due before the semester ends, also within the fiscal period. The College does not receive advance payments from students prior to the start of the fiscal period. No accounts receivable or deferred liabilities related to tuition and fees were recorded within the accompanying consolidated balance sheets as of June 30, 2024 or 2023.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

4. Revenue Recognition (continued)

Medical Services, Net

Medical services, net consist of physician health care services in health care facilities, which include inpatient, outpatient, and ambulatory care facilities; physician practices; and other sites. Performance obligations include individual medical services provided to patients in both an inpatient and outpatient setting. Inpatient services are satisfied over time from patient admission to the point when services are no longer required, which is generally at the time of discharge. The inpatient medical services are recognized utilizing the input method of measuring progress, which is based on actual charges incurred. Outpatient services are satisfied at a point in time and revenue is recognized when control of services is transferred. The College believes this method provides a fair depiction of the transfer of services over the term of performance obligations based on the inputs needed to satisfy the obligations. These services are considered to be a single performance obligation.

Because all of its performance obligations relate to contracts with a duration of less than one year, the College has elected to apply the optional exemption provided in Topic 606, *Revenue From Contracts With Customers*, and, therefore, is not required to disclose the aggregate amount of transaction price allocated to medical services performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The unsatisfied or partially unsatisfied performance obligations referred to above are primarily related to inpatient acute care services at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

The College uses a portfolio approach to account for categories of patient contracts as a collective group rather than recognizing revenue on an individual contract basis. The portfolios consist of major payor classes. Based on the historical collection trends and other analyses, the College believes that revenue recognized by utilizing the portfolio approach approximates the revenue that would have been recognized if an individual contract approach were used.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

4. Revenue Recognition (continued)

The College determines the transaction price of medical services revenue, which involves significant estimates and judgment, based on standard charges for goods and services provided, reduced by explicit and implicit price concessions, including contractual adjustments provided to commercial insurance carriers, health care maintenance organizations, and preferred provider organizations; discounts provided to uninsured and underinsured patients in accordance with policy; and/or implicit price concessions based on the historical collection experience of patient accounts. The majority of what historically was classified as provision for doubtful accounts is now treated as an implicit price concession factored into net medical service revenues.

In addition, the College determines the transaction price associated with services provided to patients who have third-party payor coverage with Medicare and Medicaid based on reimbursement terms per contractual agreements, discount policies, and historical experience.

Laws and regulations governing Medicare and Medicaid programs are complex and subject to interpretation. The College believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action, including fines, penalties, and exclusion from the Medicare and Medicaid programs. Changes in the Medicare and Medicaid programs could have a material adverse or positive impact on prospective medical services revenues.

Management has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the payors. The composition of medical service revenue, by payor, was as follows (in thousands):

| | 2024 | 2023 |
|--------------|-------------------|-------------------|
| Managed care | \$ 198,235 | \$ 175,344 |
| Medicare | 124,940 | 118,333 |
| Medicaid | 37,311 | 40,920 |
| Self-pay | 12,580 | 11,156 |
| Other | 11,888 | 9,579 |
| | <u>\$ 384,954</u> | <u>\$ 355,332</u> |

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

4. Revenue Recognition (continued)

The composition of patient receivables (net of contractual allowance and implicit price concession) by payor at June 30 was as follows:

| | Patient Receivables | |
|--------------|---------------------|--------|
| | 2024 | 2023 |
| Managed care | 67.0% | 64.3% |
| Medicare | 19.4 | 17.1 |
| Medicaid | 10.7 | 15.1 |
| Self-pay | 1.3 | 1.9 |
| Other | 1.6 | 1.6 |
| | 100.0% | 100.0% |

Affiliated Hospital Contracts

The College has affiliation agreements with hospitals, including, but not limited to, Texas Children's, Harris Health (formerly Harris County Hospital District), Baylor St. Luke's Medical Center, Michael E. DeBakey Veterans Affairs Medical Center, The Methodist Hospital, The Menninger Clinic, MD Anderson Cancer Center, Christus Children's, and The Institute for Rehabilitation and Research. Under the terms of these agreements, the College conducts administrative, research, and educational activities on behalf of these hospitals.

The College provides residents to the affiliated institutions; the residents in turn, provide patient care services as part of their medical training. The College satisfies this performance obligation over time as the hospitals receive the benefit of professional services. Affiliated hospital contract revenue is recognized as time elapses for actual personnel and operating costs incurred less collections that are received by the College from patient payors.

Amounts are billed periodically in accordance with agreed-upon contractual terms. The timing of revenue recognition, billings, and cash collections results in billed and unbilled receivables and customer advances and deposits on the consolidated balance sheets. These assets and liabilities are reported on the consolidated balance sheets on a contract-by-contract basis at the end of each reporting period. Affiliate receivables in the amount of \$181.0 million and \$152.3 million were recorded as of June 30, 2024 and 2023, respectively. Affiliate deferred revenue in the amount of \$18.6 million and \$23.7 million is included within deferred revenue on the accompanying consolidated balance sheets as of June 30, 2024 and 2023, respectively.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

4. Revenue Recognition (continued)

Following were the affiliates that accounted for greater than 10% of total affiliated contract revenue for the years ended June 30:

| | 2024 | 2023 |
|------------------|--------------|-------------|
| Harris Health | 17.2% | 17.5% |
| BSLMC | 19.8 | 20.8 |
| Texas Children's | 52.9 | 50.5 |

Following were the affiliates that accounted for greater than 10% of total affiliated contract receivables as of June 30:

| | 2024 | 2023 |
|------------------|--------------|-------------|
| Harris Health | 22.4% | 24.1% |
| BSLMC | 27.0 | 22.2 |
| Texas Children's | 37.2 | 39.8 |

Other

Other revenue primarily consists of several other exchange contracts, including academic program fees from the College's affiliates, royalties on certain licenses of intellectual property and the Baylor College of Medicine brand, and various other types of income. Depending on the program, revenue is recognized at a point in time or over time as obligations are met.

State Appropriations

The College received funding in the form of appropriations from the State of Texas Higher Education Coordinating Board (the Coordinating Board) for the purpose of training or educating Texas resident undergraduate medical students and graduate medical residents in the amount of \$37.7 million and \$32.4 million in 2024 and 2023, respectively. The College expended \$258.9 million and \$257.8 million for fiscal years 2024 and 2023, respectively, to train and educate undergraduate medical students and graduate medical residents. Expenditures used to satisfy these appropriations are reflected on the schedule of functional expenses (see Note 13) as instruction expenditures and certain amounts related to the instruction of graduate medical residents that are included in affiliated hospital programs expenditures.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

4. Revenue Recognition (continued)

For the State's fiscal year beginning September 1, 2023, the Coordinating Board transferred an approved amount of the College's undergraduate medical funding to the Texas Health and Human Services Commission. The intergovernmental transfer allows the College to provide health care services to patients enrolled in Medicaid managed care programs and receive federal funding under the Texas Incentives Physicians and Professional Services (TIPPS), a directed payment program approved by the Centers for Medicare & Medicaid Services (CMS). The College recognized \$12.4 and \$11.4 million of TIPPS payments as medical services, net, for services provided at Baylor clinics during the fiscal years ended June 30, 2024 and 2023, respectively.

The College provided services under TIPPS to patients of the Harris Health System and Christus Children's Hospital. In accordance with affiliation hospital agreements, the College pays the affiliated hospitals a share of the TIPPS payments received and recognized its share of the payments. The College recognized \$23.4 million and \$26.0 million of TIPPS payments as affiliated hospital contracts under these arrangements during the fiscal years ended June 30, 2024 and 2023, respectively.

Government and Private Grants and Contracts

Government and private grants and contracts represent revenue from grants and contracts with federal, state, and local governments; private foundations; and corporate sponsors primarily for research and education activities conducted by the College. Direct recoveries are recognized when allowable direct expenditures for salaries and supplies are incurred under the terms of each sponsor's agreement. Indirect recoveries represent reimbursement of the costs of facilities and administrative (F&A) overhead associated with government and private grants and contracts. Indirect recoveries are recognized as revenue as the corresponding allowable direct grant and contract expenses are incurred under the terms of each sponsor's agreement. Baylor's federal F&A costs recovery rate for on-campus research was 60.0% in both fiscal years 2024 and 2023. Baylor's federal F&A costs recovery rate for off-campus research was 26.0% in both fiscal years 2024 and 2023.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

4. Revenue Recognition (continued)

Gifts and Pledges

As pledges are made to the College, the intent of the donor, circumstances regarding the pledge, and any action taken by the College in response to the pledge are considered in determining whether the pledge is an unconditional promise to give or a conditional promise. Unconditional promises to give (pledges) are recognized as revenue without donor restrictions when the donor's commitment is received. Gifts and pledges with donor-imposed restrictions are recorded as revenue without donor restrictions if those restrictions are met in the same reporting period. Otherwise, gifts and pledges with donor-imposed restrictions are recorded as increases in net assets with donor restrictions.

Conditional promises (primarily bequest intentions) are not recorded until donor conditions are substantially met.

Gifts and pledges recorded as donor-restricted net assets are released from restrictions and recognized as net assets without restrictions after any donor stipulations are met. Gifts and pledges for equipment are released from restrictions and recognized as an operating item only after resources are expended for the applicable equipment. Gifts and pledges for buildings are released from restrictions and recognized as an operating item over time only after the building is brought into service.

5. Pledges Receivable

Pledges receivable as of June 30 are expected to be realized as follows (in thousands):

| | 2024 | 2023 |
|---------------------------------|------------------|------------------|
| In one year or less | \$ 40,628 | \$ 42,435 |
| Between one year and five years | 23,438 | 36,562 |
| More than five years | 4,900 | 7,230 |
| Less present value discount | (2,815) | (3,571) |
| Total | <u>\$ 66,151</u> | <u>\$ 82,656</u> |

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

6. Investments

Investments (including amounts for self-insurance) held by the College at June 30 are as follows (in thousands):

| | 2024 | 2023 |
|--------------------------------|----------------------------|----------------------------|
| Pooled investments: | | |
| U.S. equities | \$ 389,787 | \$ 352,221 |
| Fixed income | 52,091 | 77,092 |
| Cash and cash equivalents | 134,017 | 163,736 |
| International equities | 361,100 | 323,181 |
| Private equity securities | 541,864 | 556,537 |
| Total pooled investments | <u>1,478,859</u> | <u>1,472,767</u> |
| Other stocks | 1,669 | 1,957 |
| Real estate, at cost | 2,656 | 2,656 |
| Assets held in trust and other | 11,614 | 11,112 |
| Total investments | <u><u>\$ 1,494,798</u></u> | <u><u>\$ 1,488,492</u></u> |

In fiscal year 2000, the College received \$25.0 million to establish a fund for investing a portion of receipts paid to the state of Texas under a judgment rendered in the tobacco settlement (the tobacco funds). The College is responsible for the administration of the tobacco funds, which are invested along with the College's pooled investments; however, the College does not have title to the assets. As of June 30, 2024 and 2023, the value of the tobacco funds is included in pooled investments and a corresponding liability has been recorded in assets held on behalf of others to reflect that the College does not currently have an ownership interest.

The earnings of the tobacco funds are required to be remitted to the state of Texas, which, in turn, appropriates the earnings to the College to benefit programs in medical research, health education, and treatment. The distributions totaling \$3.3 million in the years ended June 30, 2024 and 2023 are included in state appropriations on the consolidated statements of activities.

The U.S. and international financial markets have experienced significant volatility that has resulted in substantial fluctuations in equity markets in which the College invests. Market volatility can affect the value the College receives for its investments in future periods.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

6. Investments (continued)

Investment performance for the years ended June 30 is summarized as follows (in thousands):

| | 2024 | | | |
|--|-----------|--------------|-------------------------|-----------|
| | Operating | Nonoperating | With Donor Restrictions | Total |
| Distribution of endowment earnings and other | \$ 9,814 | \$ — | \$ 2 | \$ 9,816 |
| Investment income | — | 12,723 | 15,468 | 28,191 |
| Net realized gains | — | 47,722 | 709 | 48,431 |
| Net unrealized losses | — | (13,793) | (9,093) | (22,886) |
| Total investment return | 9,814 | 46,652 | 7,086 | 63,552 |
| Investment return, designated for current operations | 64,534 | (64,569) | 35 | — |
| Investment management fees | (4,328) | (5,352) | — | (9,680) |
| Redemption proceeds | 11,220 | (11,220) | — | — |
| Total investment return, net of distributions and expenses | \$ 81,240 | \$ (34,489) | \$ 7,121 | \$ 53,872 |

During the 2024 fiscal year, the College appropriated \$11.2 million of investment returns from board-designated endowed funds that were redeemed in the 2023 fiscal year. The funds were used for the construction of research and education facilities.

| | 2023 | | | |
|--|-----------|--------------|-------------------------|-----------|
| | Operating | Nonoperating | With Donor Restrictions | Total |
| Distribution of endowment earnings and other | \$ 6,691 | \$ — | \$ 10 | \$ 6,701 |
| Investment income | — | 19,227 | — | 19,227 |
| Net realized (losses) gains | (1) | 58,785 | 3,480 | 62,264 |
| Net unrealized losses | — | (9,344) | 21,709 | 12,365 |
| Total investment return | 6,690 | 68,668 | 25,199 | 100,557 |
| Investment return, designated for current operations | 63,796 | (64,004) | 208 | — |
| Investment management fees | (4,532) | (4,661) | — | (9,193) |
| Total investment return, net of distributions and expenses | \$ 65,954 | \$ 3 | \$ 25,407 | \$ 91,364 |

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

7. Endowment Funds

The College's endowment consists of approximately 900 individual funds established for a variety of purposes. Its endowment includes both donor-restricted endowment funds and funds designated by the College to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the College to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

ASC 958-205-45-28, *Not-for-Profit Entities – Presentation of Financial Statements – Other Presentation Matters – Classification of Donor-Restricted Endowment Funds Subject to UPMIFA*, provides guidance on the net asset classification of donor-restricted endowment funds for a not-for-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA) and improves disclosures about an organization's endowment funds (both donor-restricted and College-designated endowment funds).

Interpretation of relevant law – The College has established a policy consistent with UPMIFA as adopted by the state of Texas. The College seeks to preserve the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. Accordingly, the College classified as net assets with donor restrictions: (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor agreement at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified as permanent endowment is available for appropriation for expenditure by the College in a manner consistent with the standard of prudence prescribed by UPMIFA.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

7. Endowment Funds (continued)

In accordance with UPMIFA, the College considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the College and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effects of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the College
- (7) The investment policies of the College

The College's endowment consists of the following net asset types at June 30 (in thousands):

| | Without Donor Restrictions | With Donor Restrictions | Total |
|-----------------------------------|----------------------------------|-------------------------------|---------------------|
| 2024 | | | |
| Donor-restricted endowment funds | \$ — | \$ 929,467 | \$ 929,467 |
| Board-designated endowment funds | 542,237 | — | 542,237 |
| Total endowments at June 30, 2024 | <u>\$ 542,237</u> | <u>\$ 929,467</u> | <u>\$ 1,471,704</u> |
| | | | |
| | Without Donor Restrictions | With Donor Restrictions | Total |
| 2023 | | | |
| Donor-restricted endowment funds | \$ — | \$ 872,823 | \$ 872,823 |
| Board-designated endowment funds | 572,690 | 20,883 | 593,573 |
| Total endowments at June 30, 2023 | <u>\$ 572,690</u> | <u>\$ 893,706</u> | <u>\$ 1,466,396</u> |

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

7. Endowment Funds (continued)

Funds with deficiencies – From time to time, the fair value of the assets associated with the individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the College to retain as a fund of perpetual duration. As of June 30, 2024, the College had deficiencies of this nature in 36 donor-restricted endowment funds, which together have an original gift value of \$22.8 million, a current fair value of \$21.1 million, and a deficiency of \$1.7 million. As of June 30, 2023, the College had deficiencies of this nature in 28 donor-restricted endowment funds, which together have an original gift value of \$18.5 million, a current fair value of \$17.5 million, and a deficiency of \$1.0 million. The College maintains policies that permit spending from underwater endowment funds depending on the degree to which the fund is underwater, unless otherwise precluded by donor intent or relevant laws and regulations.

Return objectives and risk parameters – The College recognizes that the goals of endowment management are preserving the purchasing power of the assets and providing stable support for current programs. The primary focus of the College's endowment investment policy is structuring both the endowment's investment portfolio and its annual spending in order to balance the needs of current and future generations of scholars, scientists, patients, and teachers. Current annual spending from the endowment plus inflation combines to create a minimum target total return for the portfolio. The College expects its endowment funds, over time, to provide an average rate of return at least equal to the spending policy requirements plus the rate of inflation. Actual rates of return in any given year may vary from this amount.

Strategies employed for achieving objectives – The College employs strategies of investing in equity assets and some illiquid assets, broadly diversifying, and investing in assets that are out of favor. The College believes that these strategies will help achieve the total return target over the long term.

Spending policy and how the investment objectives relate to spending policy – The College's board-approved endowment earnings distribution policy, as permitted by UPMIFA, is based on a 5% distribution applied to a trailing 28-quarter average market value of the endowment assets for both fiscal years. In establishing this spending policy, the College considered the long-term expected return on its endowment assets and expects the current spending policy to preserve the real purchasing power of the endowment assets, while helping to maintain intergenerational value of the assets, as well as to provide additional real growth through new gifts and pledges and investment return. The Board of Trustees may, in its discretion, designate additional funds to be used for operating purposes.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

7. Endowment Funds (continued)

The following endowment-related activities occurred during the years ended June 30 (in thousands):

| | Without Donor Restrictions | With Donor Restrictions | Total |
|--|-------------------------------|----------------------------|---------------------|
| Endowment net assets at June 30, 2023 | \$ 572,690 | \$ 893,706 | \$ 1,466,396 |
| Investment income, net of expense | 7,191 | 15,883 | 23,074 |
| Gifts and pledges | — | 22,163 | 22,163 |
| Realized and unrealized gains (losses), net | 27,983 | (2,285) | 25,698 |
| Appropriation of endowment assets for expenditure | (65,627) | — | (65,627) |
| Endowment net assets at June 30, 2024 | <u>\$ 542,237</u> | <u>\$ 929,467</u> | <u>\$ 1,471,704</u> |

During the 2024 fiscal year, the College appropriated \$11.2 million of investment returns from board-designated endowment funds that were redeemed in the 2023 fiscal year. The funds were used for the construction of research and education facilities.

| | Without Donor Restrictions | With Donor Restrictions | Total |
|--|-------------------------------|----------------------------|---------------------|
| Endowment net assets at June 30, 2022 | \$ 615,334 | \$ 851,866 | \$ 1,467,200 |
| Investment income, net of expense | 19,417 | 1,095 | 20,512 |
| Gifts and pledges | 10 | 13,247 | 13,257 |
| Realized and unrealized gains, net | 49,852 | 23,994 | 73,846 |
| Appropriation of endowment assets for expenditure | (64,669) | — | (64,669) |
| Other changes: | | | |
| Transfer to/from board-designated endowments within net assets without donor restrictions | (47,254) | 3,504 | (43,750) |
| Endowment net assets at June 30, 2023 | <u>\$ 572,690</u> | <u>\$ 893,706</u> | <u>\$ 1,466,396</u> |

During the 2023 fiscal year, the College redeemed \$48.4 million of board-designated endowment units for the pending construction of research and education facilities.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

8. Financial Assets and Liquidity Resources

The table below represents financial assets and liquidity resources available for general expenditures within one year (in thousands). The College defines general expenditures as the normal expenditures related to operations, excluding capital expenditures.

| | 2024 | 2023 |
|--|--------------|--------------|
| Financial assets: | | |
| Cash and cash equivalents | \$ 158,169 | \$ 89,109 |
| Accounts receivable | 373,689 | 327,132 |
| Pledges receivable | 66,151 | 82,656 |
| Notes receivable | 17,856 | 16,585 |
| Investments, including securities loaned of \$83,427 and \$80,610 for 2024 and 2023, respectively | 1,494,798 | 1,488,492 |
| Total financial assets | 2,110,663 | 2,003,974 |
| Liquidity resource: | | |
| Unused bank line of credit | 95,000 | 142,500 |
| Less those unavailable for general expenditures within one year due to: | | |
| Contractual or donor-imposed restrictions | (929,467) | (893,706) |
| Investments with liquidity restrictions | (3,083) | (2,934) |
| Investments held in trust | (11,614) | (11,112) |
| Pledges receivable | (25,523) | (40,221) |
| Notes receivable | (17,856) | (16,585) |
| Assets held on behalf of others | (49,249) | (49,081) |
| Financial assets not available for use within one year | (1,036,792) | (1,013,639) |
| Financial assets and liquidity resources available for general expenditures within one year | \$ 1,168,871 | \$ 1,132,835 |

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

8. Financial Assets and Liquidity Resources (continued)

The College's endowment funds consist of donor-restricted endowments and funds designated by the board as endowment. Income from endowments is restricted for specific purposes. The College has a spending policy and \$69.2 million of appropriation from the endowments will be available in the next 12 months. As part of a liquidity management plan, the College has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Cash in excess of daily requirements is invested in short-term investments. In the event of an unanticipated liquidity need, the College maintains a four-year, \$150.0 million line of credit available for working capital purposes that is scheduled to expire on June 29, 2025. During fiscal year 2023, the College secured a supplemental line of credit of \$100.0 million that expires on June 30, 2026 (see Note 10).

9. Property and Equipment

Property and equipment consist of the following at June 30 (in thousands):

| | Useful Life (Years) | 2024 | 2023 |
|---|---------------------|-------------------|-------------------|
| Land | — | \$ 5,269 | \$ 5,269 |
| Buildings | 16–28 | 764,621 | 754,466 |
| Land improvements | 15–20 | 17,499 | 17,499 |
| Leasehold improvements | 5–15 | 106,508 | 104,414 |
| Furniture and equipment | 5–10 | 371,413 | 376,283 |
| Computer software | 3–5 | 150,389 | 110,012 |
| | | <u>1,415,699</u> | <u>1,367,943</u> |
| Less accumulated depreciation | | (1,071,146) | (1,040,803) |
| | | <u>344,553</u> | <u>327,140</u> |
| Construction-in-progress | | 106,591 | 57,790 |
| Leased right-of-use assets – financing | | — | 418 |
| | | <u>\$ 451,144</u> | <u>\$ 385,348</u> |

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

9. Property and Equipment (continued)

In accordance with ASC 360, *Property, Plant, and Equipment*, when events or changes in circumstances indicate the carrying amount of property and equipment, and intangible or other long-lived assets, related to specifically acquired assets may not be recoverable, an evaluation of the recoverability of currently recorded costs is performed. When an evaluation is performed, the estimated value of undiscounted future net cash flows associated with the asset is compared with the asset's carrying value to determine whether a write-down to fair value is required. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. No impairments were recognized for the years ended June 30, 2024 or 2023.

10. Bonds and Notes Payable

A summary of bonds and notes payable at June 30 is as follows (in thousands):

| | <u>2024</u> | <u>2023</u> |
|--|-------------|-------------|
| 2012 Bond Series | | |
| In September 2012, the College issued \$109.1 million of taxable fixed rate bonds. The interest rate is 5.26%, payable semiannually. Mandatory annual redemption before maturity is required between November 15, 2038 and 2045, with final maturity on November 15, 2046. | \$ 109,121 | \$ 109,121 |
| 2016 Bond Series | | |
| In May 2016, the Harris County Cultural Education Facilities Finance Corp. issued for the College \$142.7 million of tax-exempt fixed rate bonds with multiple maturities. The interest rates range from 3.00% to 5.00%, payable semiannually. Beginning in November 2018, principal installments are due annually with final maturity at November 15, 2032. A majority of the outstanding bonds are callable beginning in May 2026. | 98,425 | 106,510 |

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

10. Bonds and Notes Payable (continued)

| | 2024 | 2023 |
|---|---------|-----------|
| 2019A Bond Series | | |
| In May 2019, the College retired \$75.0 million of tax-exempt floating rate notes with the Harris County Cultural Education Facilities Finance Corp. The Harris County Cultural Education Facilities Finance Corp. simultaneously issued \$75.0 million of tax-exempt floating rate notes. The interest rate reset monthly at a spread of 0.65% over the Secured Overnight Financing Rate (SOFR) plus 0.11448% during FY24. These bonds were scheduled to mature on November 15, 2046, but had an initial mandatory repurchase in July 2024. In February 2024, these bonds were refunded and extinguished in advance of their maturity date in 2046 with proceeds from the 2024B Bond Series. | \$ — | \$ 75,000 |
| 2020 Bond Series | | |
| In November 2020, the Harris County Cultural Education Facilities Finance Corp. issued for the College the Taxable Medical Facilities Mortgage Revenue Refunding Bonds for \$208.02 million. The interest rates, payable semiannually, range from 1.4% to 3.9%. Principal installments are due annually beginning in 2022 and through 2030, with additional maturities due in 2037 and 2046. The proceeds from this issuance were used to advance refund the Bonds Series 2012A. | 194,550 | 201,345 |
| 2022A Bond Series | | |
| In January 2022, the Harris County Cultural Education Facilities Finance Corp. issued for the College \$75.0 million of tax-exempt floating rate notes. The proceeds from this issuance were used to advance refund the Bonds Series 2019B. The interest rate resets weekly at a spread of 0.52% over the Securities Industry and Financial Markets Association (SIFMA) rate. The interest rate at June 30, 2024 was 4.4%. These bonds mature on November 15, 2046, but have an initial mandatory repurchase in February 2025. | 75,000 | 75,000 |

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

10. Bonds and Notes Payable (continued)

| | <u>2024</u> | <u>2023</u> |
|---|-------------------|-------------------|
| 2024A Bond Series | | |
| In January 2024, the Harris County Cultural Education Facilities Finance Corp. issued for the College \$100 million of tax-exempt fixed rate notes. The interest rate is 5.00%, payable semiannually. These bonds mature on May 15, 2029, but have an initial optional repurchase in February 2029. | \$ 100,000 | \$ — |
| 2024B Bond Series | | |
| In February 2024, the Harris County Cultural Education Facilities Finance Corp. issued for the College \$75 million of tax-exempt floating rate notes. The proceeds from this issuance were used to advance refund the Bonds Series 2019A. The interest rate resets weekly at a variable spread of over the Securities Industry and Financial Markets Association (SIFMA) rate. The interest rate at June 30, 2024 was 4.38% and the spread 0.5%. These bonds mature on November 15, 2046 and can be repurchase at any time | 75,000 | — |
| Total outstanding | <u>652,096</u> | 566,976 |
| Less deferred issuance costs | (4,578) | (4,052) |
| Plus original issue premium – 2016 Bond Series | 6,136 | 6,905 |
| Plus original issue premium – 2024A Bond Series | 8,592 | — |
| | <u>\$ 662,246</u> | <u>\$ 569,829</u> |

The aggregate annual scheduled maturities of long-term debt as of June 30, 2024, for the next five fiscal years and thereafter are as follows (in thousands):

| | |
|------------|-------------------|
| 2025 | \$ 15,410 |
| 2026 | 15,980 |
| 2027 | 16,585 |
| 2028 | 17,235 |
| 2029 | 17,875 |
| Thereafter | 569,011 |
| | <u>\$ 652,096</u> |

In addition, the College must purchase a portion of its debt within these fiscal years unless remarketed, as described above.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

10. Bonds and Notes Payable (continued)

Advance refunding tax-exempt debt is subject to arbitrage rules under Code Section 103(c) and related regulations that, in general, prohibit the yield realized from the investment of the proceeds of the new debt from exceeding the yield on the debt itself. Compliance with those rules is necessary for the interest on the debt to be exempt from federal income tax, and the College believes that it is in compliance with those rules.

As of June 30, 2024, all bonds outstanding have been issued under terms of the Second Amended and Restated Master Trust Indenture, dated November 1, 2020, between the Master Trustee and the College. The Master Trustee has a secured interest in all gross receipts and substantially all College land, including all improvements, appurtenances, personal property, and proceeds now or hereafter placed, acquired, or arising from the land.

Bond Compliance

As of June 30, 2024, the College is in compliance with financial covenants per the Second Amended and Restated Master Trust Indenture, dated November 1, 2020.

Revolving Credit Line

The College maintains a \$150.0 million revolving line of credit that is scheduled to expire on June 29, 2025. The College had drawn \$75 million and \$107.5 million from this line of credit for working capital purposes as of June 30, 2024 and 2023, respectively. During fiscal year 2023, the College secured a supplemental line of credit of \$100.0 million that expires on June 30, 2026 that replaced a 364-day \$100.0 million line of credit that the College originally negotiated in April 2020 and that expired in October 2023. The College had drawn \$80 million and \$0 million from this line of credit for working capital purposes as of June 30, 2024 and 2023, respectively.

11. Derivative and Other Financial Instruments

The College has derivative financial instruments, as allowed by its Debt and Swap Policies' Guidelines, both of which specifically preclude their use for speculation. The College has three fixed payor swaps outstanding at June 30, 2024 and 2023. The College has not elected hedge treatment of these swap agreements; as such, the change in the fair value of interest rate swaps is recorded in nonoperating unrealized gain on interest rate swaps on the consolidated statements of activities and as an adjustment to reconcile operating activities on the consolidated statements of cash flows. These long-dated swaps have a predetermined annual notional amortization or accretion that occurs in November of each year.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

11. Derivative and Other Financial Instruments (continued)

The following table summarizes the fair value from the College's perspective at June 30, and the income (loss) recorded related to the interest rate swap agreements as of and for the years ended June 30 (dollars in thousands):

| Counterparty | Barclays Bank PLC | PNC Bank | Bank of America/ Merrill Lynch | Total |
|--------------------|----------------------|---------------|-----------------------------------|-------------|
| Description | Fixed rate | Fixed rate | Fixed rate | |
| Effective date | February 2032 | February 2020 | January 2012 | |
| Termination date | November 2045 | February 2032 | November 2047 | |
| Notional amount | \$ — | \$ 103,830 | \$ 39,970 | \$ 143,800 |
| Fixed rate | 4.274% | 4.542% | 4.554% | |
| Fair value: | | | | |
| 2024 | \$ (9,966) | \$ (11,443) | \$ (7,460) | \$ (28,869) |
| 2023 | (13,180) | (14,458) | (9,534) | (37,172) |
| Collateral posted: | | | | |
| 2024 | \$ — | \$ — | \$ — | \$ — |
| 2023 | — | — | — | — |
| Gain recorded: | | | | |
| 2024 | \$ 3,214 | \$ 3,015 | \$ 2,074 | \$ 8,303 |
| 2023 | 1,661 | 6,628 | 3,015 | 11,304 |

12. Fair Value of Assets and Liabilities

The estimated fair values of all significant financial instrument amounts have been determined by the College using available market information and appropriate valuation methodologies. The estimates are not necessarily indicative of the amounts the College could realize in a current market exchange.

The carrying amounts of cash and cash equivalents, accounts receivable, patient accounts receivable, accounts payable, and short-term line of credit approximate fair value because of their short maturity.

The College's bonds payable are reported at carrying value (par) net of unamortized premiums/discounts.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

12. Fair Value of Assets and Liabilities (continued)

The College records investments, investments loaned under its security lending agreements, the related payable under security lending agreements, and its bond interest rate swap instruments at fair value in accordance with ASC 820.

ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the reporting date. The statement establishes consistency and comparability by providing a fair value hierarchy that prioritizes the inputs to valuation techniques into three broad levels, which are described below.

Level 1 – Inputs are quoted market prices in active markets for identical assets or liabilities (these are observable market inputs) that the College has the ability to access at the reporting date.

Level 2 – Inputs are other than quoted prices included within Level 1 that are either directly or indirectly observable for the asset or liability, including quoted market prices for similar assets in active markets, quoted prices for identical or similar assets in markets in which there are few transactions, inputs other than quoted prices that are observable for the asset, and inputs that are derived from observable market data by correlation or other means.

Level 3 – Inputs are generally unobservable market inputs that typically reflect the entity's estimate of assumptions that market participants would use in pricing the asset or liability (used when little or no market data is available).

ASC 820 requires the use of observable market inputs (quoted market prices) when measuring fair value whenever possible and requires Level 1 quoted prices to be used to measure fair value whenever possible.

ASC 820 provides guidance for estimating the fair value of investments in certain entities that calculate net asset value per share (or its equivalent). As such, the College utilizes net asset value as a practical expedient of fair value and other available information to determine fair value for investments meeting the prescribed requirements.

Level 1 investments are able to be liquidated as of the reporting date at published market values. Level 2 and 3 investments may contain restrictions on the ability to liquidate assets at the reporting date. Investments that can be liquidated within 90 days of the reporting date at net asset value or

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

12. Fair Value of Assets and Liabilities (continued)

its equivalent are classified as Level 2 investments. Investments classified as Level 3 have significant liquidity restrictions that would prevent redemption within 90 days of the reporting date, if at all. Private equity investments are measured at fair value using net asset value as a practical expedient as of the measurement date.

Financial assets and liabilities included in the College's consolidated financial statements and measured at fair value on a recurring basis as of June 30 are classified based on the applicable valuation technique level in the following tables (in thousands). Private equity investments and other financial assets are not categorized in the fair value hierarchy but are presented for reconciliation purposes:

| | Total 2024 | Quoted Prices in Active Markets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
|--|---------------------|---|---|--|
| Assets: | | | | |
| Cash and cash equivalents | \$ 134,017 | \$ 134,017 | \$ — | \$ — |
| U.S. equities | 389,787 | 311,780 | 78,007 | — |
| International equities | 361,100 | 223,604 | 137,496 | — |
| Fixed income | 52,091 | — | 52,091 | — |
| Security lending collateral | 88,257 | — | 88,257 | — |
| | <u>1,025,252</u> | <u>669,401</u> | <u>355,851</u> | <u>—</u> |
| Investments measured at NAV | 541,864 | — | — | — |
| Assets held in trust and other | 11,614 | — | — | — |
| Real assets | 2,656 | — | — | — |
| Direct equity investments | 1,669 | — | — | — |
| Total assets | <u>\$ 1,583,055</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> |
| Liabilities: | | | | |
| Interest rate swap liability | \$ 28,869 | \$ — | \$ 28,869 | \$ — |
| Payable under security lending agreements | 88,257 | — | 88,257 | — |
| Assets held on behalf of others (state tobacco funds) | 38,032 | 38,032 | — | — |
| Total liabilities | <u>\$ 155,158</u> | <u>\$ 38,032</u> | <u>\$ 117,126</u> | <u>\$ —</u> |

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

12. Fair Value of Assets and Liabilities (continued)

| | Total 2023 | Quoted Prices in Active Markets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
|--|-----------------------|--|--|--|
| Assets: | | | | |
| Cash and cash equivalents | \$ 163,736 | \$ 163,736 | \$ — | \$ — |
| U.S. equities | 358,799 | 316,964 | 41,835 | — |
| International equities | 323,181 | 206,647 | 116,534 | — |
| Fixed income | 77,092 | 37,146 | 39,946 | — |
| Security lending collateral | 84,259 | — | 84,259 | — |
| | 1,007,067 | 724,493 | 282,574 | — |
| Investments measured at NAV | 556,537 | — | — | — |
| Assets held in trust and other | 5,335 | — | — | — |
| Real assets | 2,656 | — | — | — |
| Direct equity investments | 1,157 | — | — | — |
| Total assets | <u>\$ 1,572,752</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> |
| Liabilities: | | | | |
| Interest rate swap liability | \$ 37,172 | \$ — | \$ 37,172 | \$ — |
| Payable under security lending agreements | 84,259 | — | 84,259 | — |
| Assets held on behalf of others (state tobacco funds) | 38,440 | 38,440 | — | — |
| Total liabilities | <u>\$ 159,871</u> | <u>\$ 38,440</u> | <u>\$ 121,431</u> | <u>\$ —</u> |

Cash and cash equivalents and U.S. and international equities included in Level 1 are measured using quoted market prices in active markets for the identical equities. U.S. and international equities and fixed-income investments, included in Level 2, are measured using quoted market prices for similar assets and use the net asset value per share.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

12. Fair Value of Assets and Liabilities (continued)

Private equity investments consist of leveraged buy-outs, venture capital, distressed debt, and real assets and real estate investments. Capital is allocated to domestic and international markets in various investment vehicles, primarily limited partnerships, but also includes private real estate investment trusts. Most of the underlying assets in the private equity partnerships are not immediately liquid. All private equity investments are held as long-term investments. Leveraged buy-outs, venture capital, and distressed debt investments are structured as closed-end, commitment-based investment funds where the investor commits a specified amount of capital upon inception of the fund, which is then drawn down over a specified period of the fund's life. These funds generally cannot be withdrawn or redeemed prior to the specified termination date and will only receive distributions upon a disposition of the underlying assets in the portfolio. As a limited partner, the College will not generally have any influence over the amount or timing of capital contributions and distributions. As of June 30, 2024, the remaining specified term of the leveraged buy-outs, venture capital, and distressed debt partnerships ranged from 1 to 12 years. However, a partnership's life may be (and normally is) extended beyond the original specified term by approval of the limited partners. Some of the College's real estate investments are different from the other private equity partnerships, as they are structured as open-ended, commingled investment vehicles. The underlying investments consist of large, diversified portfolios of existing real properties, primarily income-producing assets, such as office buildings, apartments, retail, and industrial properties, located across the United States. Subject to certain restrictions, redemptions of all or part of the College's investments in private equity real estate may be requested each quarter, and such redemptions will be made at the net asset value for the fund. Private equity investment valuation is determined by the private equity general partner using proprietary information that is unobservable to a market participant.

Interest rate swap liability (see Note 11) valuation is determined using market valuation techniques, including discounted cash flow analysis on the expected cash flow of each agreement. This analysis reflects the contractual terms of the agreement, including the period to maturity, and uses observable market-based inputs, including forward interest rate curves. These observable (Level 2) inputs are available to a market participant.

The securities lending collateral (see Note 2) consists of U.S. and non-U.S. obligations, government agency obligations, corporate debt securities, equities from indexes as approved by the securities lending agent's risk committee, and exchange-traded funds. The collateral and associated liability, included in Level 2, are determined using a mark-to-market valuation that is performed each business day.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

13. Functional Expenses

The College's expenses relate principally to providing education, research, and clinical services. The functional expenses for these services are recorded directly or are allocated. Operation and maintenance of plant expense, depreciation expense, and interest expense are allocated to the various functional areas of the College based on the square footage of space occupied by each program and supporting service.

For the years ended June 30, expenses related to providing these services are as follows (in thousands):

| 2024 | | | | | | | |
|---------------------------------------|--------------------|-------------------|-------------------|------------------------------|------------------------|------------------|---------------------|
| | Program Activities | | | | Supporting Activities | | Total Expenses |
| | Instruction | Research | Medical Services | Affiliated Hospital Programs | Management and General | Fundraising | |
| Direct | | | | | | | |
| Salaries, wages, and benefits | \$ 154,129 | \$ 472,105 | \$ 382,647 | \$ 1,078,312 | \$ 52,104 | \$ 6,681 | \$ 2,145,978 |
| Services, supplies, and others | 28,662 | 231,611 | 112,027 | 66,986 | 22,920 | 4,557 | 466,763 |
| Allocated | | | | | | | |
| Operations and maintenance of plant | 8,058 | 45,671 | 1,803 | — | — | — | 55,532 |
| Depreciation and interest | 8,634 | 66,236 | 8,551 | 4,664 | — | — | 88,085 |
| Allocated expenses by functional area | <u>\$ 199,483</u> | <u>\$ 815,623</u> | <u>\$ 505,028</u> | <u>\$ 1,149,962</u> | <u>\$ 75,024</u> | <u>\$ 11,238</u> | <u>\$ 2,756,358</u> |
| 2023 | | | | | | | |
| | Program Activities | | | | Supporting Activities | | Total Expenses |
| | Instruction | Research | Medical Services | Affiliated Hospital Programs | Management and General | Fundraising | |
| Direct | | | | | | | |
| Salaries, wages, and benefits | \$ 148,878 | \$ 421,945 | \$ 355,706 | \$ 965,848 | \$ 59,986 | \$ 7,446 | \$ 1,959,809 |
| Services, supplies, and others | 19,747 | 235,215 | 134,702 | 48,838 | 28,149 | 2,703 | 469,354 |
| Allocated | | | | | | | |
| Operations and maintenance of plant | 7,473 | 44,554 | 1,645 | — | — | — | 53,672 |
| Depreciation and interest | 7,512 | 63,459 | 12,168 | 66 | — | — | 83,205 |
| Allocated expenses by functional area | <u>\$ 183,610</u> | <u>\$ 765,173</u> | <u>\$ 504,221</u> | <u>\$ 1,014,752</u> | <u>\$ 88,135</u> | <u>\$ 10,149</u> | <u>\$ 2,566,040</u> |

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

14. Employee Benefits

Retirement Plan

Substantially all faculty and staff participate in the College's defined contribution retirement plan (the Plan). The Plan is a core benefit, and contributions are made by the College based on a formula using the employee's base annual salary. The College's contributions to the Plan in the years ended June 30, 2024 and 2023 were \$97 million and \$94.9 million, respectively. The assets of the Plan are administered by third parties.

15. Leases

The components of lease cost for the fiscal years ended June 30 were as follows (in thousands):

| | <u>2024</u> | <u>2023</u> |
|--|------------------|------------------|
| Operating lease expense | <u>\$ 16,693</u> | <u>\$ 14,024</u> |
| Other information: | | |
| Cash paid for amounts included in the measurement of operating leases | \$ 14,375 | \$ 14,133 |
| Right-of-use assets obtained in exchange for new operating lease liabilities | 48,669 | 2,867 |
| Weighted average remaining lease term – operating leases (in years) | 7.98 | 2.59 |
| Weighted discount rate – operating leases | 4.12% | 2.32% |

The annual payments based on maturities are reported under commitments and contingencies (see Note 16).

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

16. Commitments and Contingencies

Leases

Annual payments based on maturities of the College's leases as of June 30, 2024 are as follows (in thousands):

| | Operating Leases |
|-----------------------------------|-----------------------------|
| 2025 | \$ 15,504 |
| 2026 | 10,488 |
| 2027 | 7,859 |
| 2028 | 6,829 |
| 2029 | 6,187 |
| Thereafter | 32,427 |
| Total undiscounted lease payments | 79,294 |
| Less present value adjustment | 13,122 |
| Total discounted lease payments | <u>\$ 66,172</u> |

Private Investments

The College has committed to invest in certain private investments over a period of time. The remaining private investment commitment as of June 30, 2024 and 2023 is \$125.5 million and \$254.9 million, respectively. Based on historical patterns, the College expects those amounts will be called into the partnerships for investment over the next three to five years and will be funded by assets of the endowment.

Self-Insurance Program for Professional Liability

Medical malpractice and other actions alleging wrongful conduct and seeking punitive damages are sometimes filed against physicians and the College's affiliated institutions. Since 1977, the College has maintained a medical malpractice self-insurance program (the Program) that, until July 1, 2003, had been supplemented by reinsurance or excess insurance agreements with private insurance companies. Due to sharply increased costs, the College's favorable loss experience, and the positive effects of tort reform legislation, the College, effective July 1, 2003, elected not to

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

16. Commitments and Contingencies (continued)

purchase excess insurance coverage. To date, there has not been a settlement or jury verdict on a case that exceeded the self-insurance retention level that would have been required by the insurance market had the College decided to purchase coverage. The College continued to monitor the insurance market, and during fiscal year 2011, the College started purchasing reinsurance above a \$15.0 million self-insured retention. For the years ended June 30, 2024 and 2023, the College purchased \$50.0 million in reinsurance above the \$15.0 million per occurrence and \$35.0 million aggregate self-insurance retention.

The Program's dedicated account is funded on a quasi-occurrence basis, meaning it is designed to cover the health care provider for an incident that happened while he or she was a participant no matter when the claim or lawsuit was filed, but if the incident upon which the claim or lawsuit is based was not reported to the College's Risk Management office, the matter would be asserted against the coverage in the fiscal year in which reporting occurred. Settlements, judgments, and costs of defense are paid from a pool of a self-insured retention, depending on the year the claim occurred or was filed; several layers of excess coverage are available to respond to them. Funding for the Program has been actuarially determined to the level of \$35.0 million per occurrence and \$70.0 million aggregate for payment of medical malpractice losses and related expenses. For the period from July 1, 2003 through September 1, 2010, all risk of loss is borne by the College.

The College has been named as a defendant in various claims for damages resulting from alleged medical malpractice. The malpractice reserve, which includes reserves for incurred but not reported claims, is \$53.6 million and \$53.2 million as of June 30, 2024 and 2023, respectively.

This liability was determined on a discounted basis without consideration of any insurance recoveries. The discount rate used in calculating the actuarial present value at June 30, 2024 and 2023 was 4%.

Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued) (In Thousands)

17. Transactions With Affiliates

Included among the College's Board of Trustees are members from the banking, insurance, and legal communities who provide assistance in the development of policies and programs for the College. Also, certain trustees, faculty, and staff of the College participate in the management of affiliated hospitals with which the College has contracts to provide services. During fiscal years 2024 and 2023, the College paid legal and other professional fees of approximately \$2.6 million and \$1.9 million, respectively, to law firms and other organizations with which several board members are affiliated. A portion of the College's pooled investments with a market value of \$86.9 million and \$71.6 million for fiscal years 2024 and 2023, respectively, was managed by an investment firm affiliated with a trustee. Also, the College has received, from time to time, significant contributions from various board members and corporations with which board members are affiliated. These transactions have been entered into in the normal course of business. The College also enters into transactions in the normal course of business with BSLMC and Baylor Genetics.

Reports and Schedules Required by the Uniform Guidance



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Report of Independent Auditors 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*

Management and The Board of Trustees
Baylor College of Medicine

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 (*Government Auditing Standards*), the consolidated financial statements of Baylor College of Medicine, which comprise the consolidated balance sheet as of June 30, 2024 and the related consolidated statements of activities and cash flows for the year then ended, and the related notes (collectively referred to as the “financial statements”), and have issued our report thereon dated November 25, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Baylor College of Medicine’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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of Baylor College of Medicine’s internal control. Accordingly, we do not express an opinion on the effectiveness of Baylor College of Medicine’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.



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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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

Purpose of This Report

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

Ernst & Young LLP

November 25, 2024



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Report of Independent Auditors on Compliance for Each Major Federal and State Program; Report on Internal Control Over Compliance Required by the Uniform Guidance and Texas Grant Management Standards

Management and The Board of Trustees
Baylor College of Medicine

Report of Independent Auditors on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the Baylor College of Medicine's (the College's) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2024 and the types of compliance requirements identified as subject to audit in the Texas Grant Management Standards (TxGMS) that could have a direct and material effect on the College's major state programs for the year ended June 30, 2024. The College's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the College 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 and state programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal and State 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) and TxGMS for State Awards. Our responsibilities under those standards and the Uniform Guidance and TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the College 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 on compliance for each major federal and state program. Our audit does not provide a legal determination of the College's compliance with the compliance requirements referred to above.



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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the College's federal and state 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 the College'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, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major federal and state program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the College'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 and TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the College'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.



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Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and TxGMS and which are described in the accompanying schedule of findings and questioned costs and summarized below. Our opinion on each major federal and state program is not modified with respect to these matters.

| Finding No. | Assistance Listing No. | Program Name | Compliance Requirement |
|--------------------|-------------------------------|---|-------------------------------|
| 2024-002 | 93.855 | Research and Development Cluster | I. Procurement |
| 2024-004 | 21.027 N/A (State Program) | Coronavirus State and Local Fiscal Recovery Funds/ Texas Child Mental Health Care Consortium | L. Reporting |
| 2024-005 | 84.268 | Student Financial Assistance Cluster | C. Cash Management |

Government Auditing Standards requires the auditor to perform limited procedures on the College's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The College is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The College's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

We performed audit procedures with respect to the Student Financial Assistance Cluster major federal program related to compliance requirements in Special Tests and Provisions N11 Gramm-Leach Bliley Act – Student Information Security as outlined in the OMB Compliance Supplement for the year ended June 30, 2024. We determined whether the College has designated a “Qualified Individual,” as described in the OMB Compliance Supplement, to be responsible for implementing and monitoring the information security program in accordance with 16 CFR 314.4(a). We determined whether the College has a written information security program and that the written information security program documents the seven minimum elements required by 16 CFR 314.4(a)-(g). Our audit procedures did not evaluate whether the designated Qualified Individual is competent to oversee the implementation and monitoring of the information security program nor whether the Qualified Individual possessed the adequate authority to carry out those duties. Our audit procedures also did not determine whether



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the written information security program sufficiently and completely addressed the seven minimum elements required by 16 CFR 314.4(a)-(g). Our opinion on the Student Financial Assistance Cluster major federal program is not modified with respect to this matter.

Report on Internal Control Over Compliance

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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 and state 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 and state program will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs and summarized below to be material weaknesses.

| Finding No. | Assistance Listing No. | Program Name | Compliance Requirement |
|--------------------|-------------------------------|---|--|
| 2024-003 | Various/21.027 | Research and Development Cluster/COVID-19 Coronavirus State and Local Fiscal Recovery Funds | A. Activities Allowed or Unallowed; B. Allowable Costs/Cost Principles |
| 2024-004 | 21.027 N/A (State Program) | Coronavirus State and Local Fiscal Recovery Funds/ Texas Child Mental Health Care Consortium | L. Reporting |



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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 and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider these deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs and summarized below to be significant deficiencies.

| Finding No. | Assistance Listing No. | Program Name | Compliance Requirement |
|-------------|------------------------|--------------------------------------|------------------------|
| 2024-002 | 93.855 | Research and Development Cluster | L. Procurement |
| 2024-005 | 84.268 | Student Financial Assistance Cluster | C. Cash Management |

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

Government Auditing Standards requires the auditor to perform limited procedures on the College’s response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The College’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The College is responsible for preparing a corrective action plan to address each audit finding included in our auditor’s report. The College’s corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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 and TxGMS. Accordingly, this report is not suitable for any other purpose.

Ernst & Young LLP

March 31, 2025

Baylor College of Medicine

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF AGRICULTURE | | | | | | | |
| AGRICULTURAL RESEARCH-BASIC AND APPLIED RESEARCH | 10.001 | | \$ 14,160,217 | \$ — | \$ — | \$ 14,160,217 | \$ 114,882 |
| AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI) | 10.310 | | 361,802 | — | — | 361,802 | 108,872 |
| PASS-THROUGH AWARD FROM: TEXAS A&M UNIVERSITY | | | | | | | |
| AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI) | 10.310 | 2022-67015-36335 | 55,301 | — | — | 55,301 | — |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI) | 10.310 | 2023-68015-40967 | 62,810 | — | — | 62,810 | — |
| <i>Total ALN 10.310</i> | | | 479,913 | — | — | 479,913 | 108,872 |
| PASS-THROUGH AWARD FROM: PRAIRIE VIEW A&M | | | | | | | |
| STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITIONAL ASSISTANCE PROGRAM | 10.561 | HHS001018600002 | — | — | 96,852 | 96,852 | — |
| TOTAL DEPARTMENT OF AGRICULTURE | | | 14,640,130 | — | 96,852 | 14,736,982 | 223,754 |
| DEPARTMENT OF COMMERCE | | | | | | | |
| MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS | 11.609 | 70NANB21H101 | 35,283 | — | — | 35,283 | — |
| TOTAL DEPARTMENT OF COMMERCE | | | 35,283 | — | — | 35,283 | — |
| DEPARTMENT OF DEFENSE | | | | | | | |
| PASS-THROUGH AWARD FROM: NATIONAL MARROW DONOR PROGRAM | | | | | | | |
| BASIC AND APPLIED SCIENTIFIC RESEARCH | 12.300 | 1702 | 1,529 | — | — | 1,529 | — |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | | 14,461,317 | | | 14,461,317 | 1,147,918 |
| PASS-THROUGH AWARD FROM: BOSTON CHILDRENS HOSPITAL | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-22-1-0301 | 13,390 | — | — | 13,390 | — |
| BOSTON UNIVERSITY | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-22-1-0488 | 9,972 | — | — | 9,972 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF DEFENSE (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| CEDARS-SINAI MEDICAL CENTER | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-21-1-0222 | \$ 66,690 | \$ — | \$ — | \$ 66,690 | \$ — |
| CHILDRENS HOSPITAL MEDICAL CENTER, CINCINNATI | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-20-1-0689 | (2,247) | — | — | (2,247) | — |
| GEORGE WASHINGTON UNIVERSITY | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-18-1-0672 | 23,031 | — | — | 23,031 | — |
| THE METHODIST HOSPITAL RESEARCH INSTITUTE | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-21-1-0285 | 375 | — | — | 375 | — |
| JOHNS HOPKINS UNIVERSITY | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | DARPA 175076 | 2,108 | — | — | 2,108 | — |
| HENRY JACKSON FOUNDATION | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | HT9425-23-1-0375 | 89,905 | — | — | 89,905 | — |
| JOHNS HOPKINS UNIVERSITY | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W911QY-20-9-12 | (224) | — | — | (224) | — |
| STANFORD UNIVERSITY | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | HT9425-23-1-1031 | 12,999 | — | — | 12,999 | — |
| MOFFITT CANCER CENTER | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-22-1-0921 | 9,715 | — | — | 9,715 | — |
| NOVA SOUTHEASTERN UNIVERSITY | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-18-2-0062 | 38,198 | — | — | 38,198 | — |
| RESEARCH TRIANGLE INSTITUTE | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-15-2-0077 | 33,399 | — | — | 33,399 | — |
| RESEARCH TRIANGLE INSTITUTE | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-18-2-0044 | 687,644 | — | — | 687,644 | — |
| RICE UNIVERSITY | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-21-9-0016 | 973 | — | — | 973 | — |
| RICE UNIVERSITY | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | DARPA N6001-19-C-4020 | 300,097 | — | — | 300,097 | — |
| RICE UNIVERSITY | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W911NF-23-0017 | 82,273 | — | — | 82,273 | — |
| SEATTLE CHILDREN'S RESEARCH | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | HT9425-23-1-0992 | 44,651 | — | — | 44,651 | — |
| STATE UNIVERSITY OF NEW YORK | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-22-1-1089 | 152,617 | — | — | 152,617 | — |
| TULANE UNIVERSITY | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-19-1-0026 | 62,307 | — | — | 62,307 | — |
| UNIVERSITY OF ALABAMA AT BIRMINGHAM | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-22-1-0135 | 172,211 | — | — | 172,211 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF DEFENSE (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| UNIVERSITY OF CHICAGO | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-22-C-0058 | \$ 30,495 | \$ — | \$ — | \$ 30,495 | \$ — |
| UNIVERSITY OF MICHIGAN | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-19-1-0829 | 39 | — | — | 39 | — |
| UNIVERSITY OF CALIFORNIA, SAN FRANCISCO | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-18-2-0042 | 11,606 | — | — | 11,606 | — |
| UNIVERSITY OF CALIFORNIA, SAN FRANCISCO | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-15-9-0001 | 85,939 | — | — | 85,939 | — |
| UNIVERSITY OF PENNSYLVANIA | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-19-1-0861 | 7,665 | — | — | 7,665 | — |
| UNIVERSITY OF PITTSBURGH | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-16-D-0024 | 25,012 | — | — | 25,012 | — |
| UNIVERSITY OF PITTSBURGH | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-21-9-0014 | 1,993 | — | — | 1,993 | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-21-1-0243 | 62,962 | — | — | 62,962 | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-21-1-0963 | 22,802 | — | — | 22,802 | — |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-22-1-0187 | 52,962 | — | — | 52,962 | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT SAN ANTONIO | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-18-2-0008 | 6,946 | — | — | 6,946 | — |
| WASHINGTON UNIVERSITY | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-20-9-0021 | 24,664 | — | — | 24,664 | — |
| WILLIAM BEAUMONT HOSPITAL RESEARCH INSTITUTE | | | | | | | |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | W81XWH-19-1-0288 | (12,503) | — | — | (12,503) | — |
| Total ALN 12.420 | | | 16,581,983 | — | — | 16,581,983 | 1,147,918 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| HENRY JACKSON FOUNDATION | | | | | | | |
| UNIFORMED SERVICES UNIVERSITY MEDICAL RESEARCH PROJECTS | 12.750 | HU001-17-2-0023 | 471,437 | — | — | 471,437 | — |
| AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM | 12.800 | | 150,394 | — | — | 150,394 | 152,242 |
| TOTAL DEPARTMENT OF DEFENSE | | | 17,205,343 | — | — | 17,205,343 | 1,300,160 |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF JUSTICE | | | | | | | |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER – NORTH TEXAS | | | | | | | |
| NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION AND DEVELOPMENT | | | | | | | |
| PROJECT GRANTS | 16.560 | 2022-GG-04414-MUMU | \$ 42,629 | \$ – | \$ – | \$ 42,629 | \$ – |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| SANTA MARIA HOSTEL | | | | | | | |
| NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION AND DEVELOPMENT | 16.812 | 15PBJA-22-GG-01768-SCAX | – | – | 29,209 | 29,209 | – |
| PROJECT GRANTS | | | | | | | |
| TOTAL DEPARTMENT OF JUSTICE | | | 42,629 | – | 29,209 | 71,838 | – |
| DEPARTMENT OF THE TREASURY | | | | | | | |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| SANTA MARIA HOSTEL | | | | | | | |
| COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY | 21.027 | ARPA-LFRF | – | – | 377,182 | 377,182 | – |
| THE UNIVERSITY OF TEXAS AT AUSTIN | | | | | | | |
| COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY | 21.027 | 2021-CS-21027 | – | – | 3,846,786 | 3,846,786 | – |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY | 21.027 | OOG 4546301 | – | – | 686,188 | 686,188 | – |
| DEPARTMENT OF THE TREASURY | | | – | – | 4,910,156 | 4,910,156 | – |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | | | | | |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| TEXAS TECH UNIVERSITY | | | | | | | |
| SCIENCE | 43.001 | 80NSSC22K0250 | 222,459 | – | – | 222,459 | – |
| EXPLORATION | 43.003 | | 14,243,785 | – | – | 14,243,785 | 7,959,102 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| UNIVERSITY OF WASHINGTON | | | | | | | |
| EXPLORATION | 43.003 | NNX16AE78G | 9,853 | – | – | 9,853 | – |
| <i>Total ALN 43.003</i> | | | 14,253,638 | – | – | 14,253,638 | 7,959,102 |
| TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | 14,476,097 | – | – | 14,476,097 | 7,959,102 |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| NATIONAL SCIENCE FOUNDATION | | | | | | | |
| ENGINEERING GRANTS | 47.041 | | \$ 139,396 | \$ — | \$ — | \$ 139,396 | \$ — |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| NORTHWESTERN UNIVERSITY | | | | | | | |
| ENGINEERING GRANTS | 47.041 | NSF-1830961 | (5,277) | — | — | (5,277) | — |
| TEXAS A&M UNIVERSITY | | | | | | | |
| ENGINEERING GRANTS | 47.041 | NSF-2037383 | 15,212 | — | — | 15,212 | — |
| THE UNIVERSITY OF TEXAS AT AUSTIN | | | | | | | |
| ENGINEERING GRANTS | 47.041 | NSF-0000183 | 131,220 | — | — | 131,220 | — |
| <i>Total ALN 47.041</i> | | | 280,551 | — | — | 280,551 | — |
| MATHEMATICAL AND PHYSICAL SCIENCES | 47.049 | | 2,796,250 | — | — | 2,796,250 | 1,514,923 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| RICE UNIVERSITY | | | | | | | |
| MATHEMATICAL AND PHYSICAL SCIENCES | 47.049 | PHY-2019745 | 480,615 | — | — | 480,615 | — |
| UNIVERSITY OF HOUSTON | | | | | | | |
| MATHEMATICAL AND PHYSICAL SCIENCES | 47.049 | DBI-1707400 | 194,692 | — | — | 194,692 | — |
| <i>Total ALN 47.049</i> | | | 3,471,557 | — | — | 3,471,557 | 1,514,923 |
| COMPUTER AND INFORMATION SCIENCE AND ENGINEERING | 47.070 | | 261,212 | — | — | 261,212 | — |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| RICE UNIVERSITY | | | | | | | |
| MATHEMATICAL AND PHYSICAL SCIENCES | 47.070 | CNS-1801865 | 104,885 | — | — | 104,885 | — |
| <i>Total ALN 47.070</i> | | | 366,097 | — | — | 366,097 | — |
| BIOLOGICAL SCIENCES | 47.074 | | 923,648 | — | — | 923,648 | 47,910 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| CARNEGIE INSTITUTE OF WASHINGTON | | | | | | | |
| BIOLOGICAL SCIENCES | 47.074 | DBI-2213983 | (7) | — | — | (7) | — |
| UNIVERSITY OF NORTH TEXAS | | | | | | | |
| BIOLOGICAL SCIENCES | 47.074 | NSF-2241573 | 26,019 | — | — | 26,019 | — |
| UNIVERSITY OF ILLINOIS AT CHICAGO | | | | | | | |
| BIOLOGICAL SCIENCES | 47.074 | NSF- 2107527 | 67,135 | — | — | 67,135 | — |
| UNIVERSITY OF MICHIGAN | | | | | | | |
| BIOLOGICAL SCIENCES | 47.074 | NSF- 1935265 | 161,352 | — | — | 161,352 | — |
| <i>Total ALN 47.074</i> | | | 1,178,147 | — | — | 1,178,147 | 47,910 |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| NATIONAL SCIENCE FOUNDATION (continued) | | | | | | | |
| SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES | 47.075 | | \$ 114,163 | \$ — | \$ — | \$ 114,163 | \$ 17,339 |
| EDUCATION AND HUMAN RESOURCES | 47.076 | | 507,752 | — | — | 507,752 | — |
| NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS | 47.084 | | 12,046 | — | — | 12,046 | — |
| TOTAL NATIONAL SCIENCE FOUNDATION | | | 5,930,313 | — | — | 5,930,313 | 1,580,172 |
| U.S. ENVIRONMENTAL PROTECTION AGENCY | | | | | | | |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| LELAND STANFORD JUNIOR UNIVERSITY | | | | | | | |
| SCIENCE TO ACHIEVE RESULTS PROGRAM | 66.509 | 84047801 | 180,304 | — | — | 180,304 | — |
| TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY | | | 180,304 | — | — | 180,304 | — |
| DEPARTMENT OF EDUCATION | | | | | | | |
| FEDERAL WORK-STUDY PROGRAM | 84.033 | | — | 26,046 | — | 26,046 | — |
| FEDERAL PERKINS LOANS | 84.038 | | — | 630,976 | — | 630,976 | — |
| FEDERAL DIRECT STUDENT LOANS | 84.268 | | — | 24,021,602 | — | 24,021,602 | — |
| EDUCATION STABILIZATION FUND | | | | | | | |
| GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER II) FUND | 84.425C | | — | — | 115,369 | 115,369 | — |
| TOTAL DEPARTMENT OF EDUCATION | | | — | 24,678,624 | 115,369 | 24,793,993 | — |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | | | |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| ARKANSAS CHILDREN'S HOSPITAL | | | | | | | |
| BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES – PREVENTION AND SURVEILLANCE | 93.073 | DD001285 | 14,663 | — | — | 14,663 | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES – PREVENTION AND SURVEILLANCE | 93.073 | DD001309 | 78,661 | — | — | 78,661 | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES – PREVENTION AND SURVEILLANCE | 93.073 | HHS000962600001 | 15,876 | — | — | 15,876 | — |
| Total ALN 93.073 | | | 109,200 | — | — | 109,200 | — |
| FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH | 93.077 | | 104,802 | — | — | 104,802 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i> | | | | | | | |
| BLOOD DISORDER PROGRAM: PREVENTION, SURVEILLANCE, AND RESEARCH | 93.080 | DD000020 | \$ 21,369 | \$ — | \$ — | \$ 21,369 | \$ — |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>UNIVERSITY OF MARYLAND</i> | | | | | | | |
| PREVENTION OF DISEASE, DISABILITY AND DEATH BY INFECTIOUS DISEASES | 93.084 | CK000615 | 63,306 | — | — | 63,306 | — |
| FOOD AND DRUG ADMINISTRATION-RESEARCH | 93.103 | | 1,433,102 | — | — | 1,433,102 | 738,324 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>UNIVERSITY OF FLORIDA</i> | | | | | | | |
| FOOD AND DRUG ADMINISTRATION-RESEARCH | 93.103 | FD005407 | 89,204 | — | — | 89,204 | — |
| Total ALN 93.103 | | | 1,522,306 | — | — | 1,522,306 | 738,324 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>CITY OF HOUSTON</i> | | | | | | | |
| COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SED | 93.104 | SM082256 | 484,140 | | | 484,140 | 54,000 |
| MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS | 93.110 | | — | — | 950,682 | 950,682 | 59,967 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES</i> | | | | | | | |
| MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS | 93.110 | #01-8800-23 | — | — | 2,925 | 2,925 | — |
| <i>UNIVERSITY OF CALIFORNIA - SAN FRANCISCO</i> | | | | | | | |
| MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS | 93.110 | MC31881 | — | — | 238 | 238 | — |
| <i>UNIVERSITY HOSPITALS CLEVELAND MEDICAL CENTER</i> | | | | | | | |
| MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS | 93.110 | MC43532 | — | — | 277,127 | 277,127 | — |
| <i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i> | | | | | | | |
| MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS | 93.110 | MC24051-PROGRAM INCOME | — | — | 1,338,891 | 1,338,891 | — |
| MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS | 93.110 | MC24051 | — | — | 12,160 | 12,160 | — |
| Total ALN 93.110 | | | — | — | 2,582,023 | 2,582,023 | 59,967 |
| ENVIRONMENTAL HEALTH | 93.113 | | 3,796,911 | — | — | 3,796,911 | 846,733 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| BOSTON CHILDREN'S HOSPITAL | | | | | | | |
| ENVIRONMENTAL HEALTH | 93.113 | ES034713 | 203,315 | — | — | 203,315 | — |
| <i>THE METHODIST HOSPITAL RESEARCH INSTITUTE</i> | | | | | | | |
| ENVIRONMENTAL HEALTH | 93.113 | ES031511 | 132,294 | — | — | 132,294 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| MAINE HEALTH | | | | | | | |
| ENVIRONMENTAL HEALTH | 93.113 | ES030101 | \$ 680 | \$ — | \$ — | \$ 680 | \$ — |
| TEXAS A&M UNIVERSITY | | | | | | | |
| ENVIRONMENTAL HEALTH | 93.113 | ES033601 | 325,094 | — | — | 325,094 | — |
| UNIVERSITY OF MASSACHUSETTS | | | | | | | |
| ENVIRONMENTAL HEALTH | 93.113 | ES032552 | (960) | — | — | (960) | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| ENVIRONMENTAL HEALTH | 93.113 | ES031063 | 55,355 | — | — | 55,355 | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT SAN ANTONIO | | | | | | | |
| ENVIRONMENTAL HEALTH | 93.113 | ES031063 | 42,806 | — | — | 42,806 | — |
| | Total ALN 93.113 | | 4,555,495 | — | — | 4,555,495 | 846,733 |
| ORAL DISEASES AND DISORDERS RESEARCH | 93.121 | | 2,354,544 | — | — | 2,354,544 | 42,271 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| THE METHODIST HOSPITAL RESEARCH INSTITUTE | | | | | | | |
| ORAL DISEASES AND DISORDERS RESEARCH | 93.121 | DE021863 | 11,916 | — | — | 11,916 | — |
| UNIVERSITY OF NORTH CAROLINA | | | | | | | |
| ORAL DISEASES AND DISORDERS RESEARCH | 93.121 | DE029754 | 53,270 | — | — | 53,270 | — |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| ORAL DISEASES AND DISORDERS RESEARCH | 93.121 | DE025248 | (3,038) | — | — | (3,038) | — |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| ORAL DISEASES AND DISORDERS RESEARCH | 93.121 | DE030104 | 94,114 | — | — | 94,114 | — |
| ORAL DISEASES AND DISORDERS RESEARCH | 93.121 | DE032168 | 51,406 | — | — | 51,406 | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| ORAL DISEASES AND DISORDERS RESEARCH | 93.121 | DE033147 | 26,376 | — | — | 26,376 | — |
| UNIVERSITY OF UTAH | | | | | | | |
| ORAL DISEASES AND DISORDERS RESEARCH | 93.121 | DE027493 | 672 | — | — | 672 | — |
| UNIVERSITY OF PITTSBURGH | | | | | | | |
| ORAL DISEASES AND DISORDERS RESEARCH | 93.121 | DE032337 | 161,471 | — | — | 161,471 | — |
| FRED HUTCHINSON CANCER RESEARCH CENTER | | | | | | | |
| ORAL DISEASES AND DISORDERS RESEARCH | 93.121 | DE027850 | 10,996 | — | — | 10,996 | — |
| | Total ALN 93.121 | | 2,761,727 | — | — | 2,761,727 | 42,271 |
| EMERGENCY MEDICAL SERVICES FOR CHILDREN | 93.127 | | — | — | 215,361 | 215,361 | — |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| COLUMBIA UNIVERSITY | | | | | | | |
| EMERGENCY MEDICAL SERVICES FOR CHILDREN | 93.127 | MC00007 | — | — | 229,660 | 229,660 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| <i>RESEARCH FOUNDATION FOR STATE OF NEW YORK</i> | | | | | | | |
| EMERGENCY MEDICAL SERVICES FOR CHILDREN | 93.127 | MC33154 | \$ — | \$ — | \$ 95,525 | \$ 95,525 | \$ — |
| <i>UNIVERSITY OF TEXAS DELL MEDICAL SCHOOL</i> | | | | | | | |
| EMERGENCY MEDICAL SERVICES FOR CHILDREN | 93.127 | MC37471 | — | — | 6,923 | 6,923 | — |
| Total ALN 93.127 | | | — | — | 547,469 | 547,469 | — |
| INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS | 93.136 | | 294,765 | — | — | 294,765 | 71,914 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>MICHIGAN PUBLIC HEALTH INSTITUTE</i> | | | | | | | |
| INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS | 93.136 | NCFRP/CDC | 32,588 | — | — | 32,588 | — |
| Total ALN 93.136 | | | 327,353 | — | — | 327,353 | 71,914 |
| NIEHS SUPERFUND HAZARDOUS SUBSTANCES – BASIC RESEARCH AND EDUCATION | 93.143 | | 1,634,668 | — | — | 1,634,668 | 673,497 |
| HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE | | | | | | | |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>UNIVERSITY OF NEW MEXICO</i> | 93.145 | HA33225 | 506,111 | — | — | 506,111 | — |
| <i>UNIVERSITY OF ILLINOIS – CHICAGO</i> | 93.145 | HA32109 | 5,735 | — | — | 5,735 | — |
| Total ALN 93.145 | | | 511,846 | — | — | 511,846 | — |
| CENTERS OF EXCELLENCE | 93.157 | | 5,211 | — | — | 5,211 | — |
| HUMAN GENOME RESEARCH | 93.172 | | 14,663,746 | — | — | 14,663,746 | 3,589,005 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>THE FEINSTEIN INSTITUTES FOR MEDICAL RESEARCH</i> | | | | | | | |
| HUMAN GENOME RESEARCH | 93.172 | HG011711 | 180,806 | — | — | 180,806 | — |
| <i>RICE UNIVERSITY</i> | | | | | | | |
| HUMAN GENOME RESEARCH | 93.172 | HG012206 | 138,642 | — | — | 138,642 | — |
| <i>UNIVERSITY OF COLORADO BOULDER</i> | | | | | | | |
| HUMAN GENOME RESEARCH | 93.172 | HG011774 | 56,064 | — | — | 56,064 | — |
| <i>UNIVERSITY OF FLORIDA</i> | | | | | | | |
| HUMAN GENOME RESEARCH | 93.172 | HG010925 | 36,805 | — | — | 36,805 | — |
| <i>UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL</i> | | | | | | | |
| HUMAN GENOME RESEARCH | 93.172 | HG009650 | 72,497 | — | — | 72,497 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| HUMAN GENOME RESEARCH | 93.172 | HG011803 | \$ 10,104 | \$ — | \$ — | \$ 10,104 | \$ — |
| HARVARD MEDICAL SCHOOL | | | | | | | |
| HUMAN GENOME RESEARCH | 93.172 | HG011016 | 567,050 | — | — | 567,050 | — |
| YALE UNIVERSITY | | | | | | | |
| HUMAN GENOME RESEARCH | 93.172 | HG012108 | 28,792 | — | — | 28,792 | — |
| Total ALN 93.172 | | | 15,754,506 | — | — | 15,754,506 | 3,589,005 |
| RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS | 93.173 | | 3,242,272 | — | — | 3,242,272 | 476,755 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| UNIVERSITY OF SOUTHERN CALIFORNIA | | | | | | | |
| RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS | 93.173 | DC014450 | 18,447 | — | — | 18,447 | — |
| HARVARD MEDICAL SCHOOL | | | | | | | |
| RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS | 93.173 | DC021692 | 19,387 | — | — | 19,387 | — |
| UNIVERSITY OF COLORADO DENVER | | | | | | | |
| RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS | 93.173 | DC019642 | 44,072 | — | — | 44,072 | — |
| THE UNIVERSITY OF TEXAS AT AUSTIN | | | | | | | |
| RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS | 93.173 | DC018579 | 181,613 | — | — | 181,613 | — |
| Total ALN 93.173 | | | 3,505,791 | — | — | 3,505,791 | 476,755 |
| COVID-19 IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION | | | | | | | |
| TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS | 93.185 | | 663,307 | — | — | 663,307 | — |
| IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION TRAINING | | | | | | | |
| AND CLINICAL SKILLS IMPROVEMENT PROJECTS | 93.185 | | 914,776 | — | — | 914,776 | — |
| Total ALN 93.185 | | | 1,578,083 | — | — | 1,578,083 | — |
| NATIONAL RESEARCH SERVICE AWARD IN PRIMARY CARE MEDICINE | 93.186 | | 400,172 | — | — | 400,172 | — |
| RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH | 93.213 | | 24,879 | — | — | 24,879 | — |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| TEXAS A&M HEALTH SCIENCE CENTER | | | | | | | |
| RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH | 93.213 | AT011587 | 85,345 | — | — | 85,345 | — |
| Total ALN 93.213 | | | 110,224 | — | — | 110,224 | — |
| NATIONAL RESEARCH SERVICE AWARDS HEALTH SERVICES RESEARCH TRAINING | 93.225 | | (1,577) | — | — | (1,577) | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES | 93.226 | | \$ 3,502,340 | \$ — | \$ — | \$ 3,502,340 | \$ 478,487 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| MEDSTAR RESEARCH INSTITUTE | | | | | | | |
| RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES | 93.226 | HS029356 | 280,281 | — | — | 280,281 | — |
| STANFORD UNIVERSITY | | | | | | | |
| RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES | 93.226 | HS027990 | 15,185 | — | — | 15,185 | — |
| UNIVERSITY OF MICHIGAN | | | | | | | |
| RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES | 93.226 | HS026622 | 8,508 | — | — | 8,508 | — |
| | Total ALN 93.226 | | 3,806,314 | — | — | 3,806,314 | 478,487 |
| NATIONAL CENTER ON SLEEP DISORDERS RESEARCH | 93.233 | | 1,724,409 | — | — | 1,724,409 | — |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | | 12,523,928 | — | — | 12,523,928 | 2,085,194 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| BOSTON CHILDREN'S HOSPITAL | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH130356 | 477,561 | — | — | 477,561 | — |
| ALLEN BRAIN INSTITUTE | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH130981 | 361,882 | — | — | 361,882 | — |
| PENDLETON BRADLEY HOSPITAL | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH128595 | 172,638 | — | — | 172,638 | — |
| CHILDREN'S HOSPITAL OF PHILADELPHIA | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH125958 | 520,005 | — | — | 520,005 | — |
| UNIVERSITY OF COLORADO DENVER | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH121362 | 58,815 | — | — | 58,815 | — |
| LOUISIANA STATE UNIVERSITY | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH128557 | 85,564 | — | — | 85,564 | — |
| RHODE ISLAND HOSPITAL | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH106435 | 5,249 | — | — | 5,249 | — |
| UNIVERSITY OF MINNESOTA | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH126923 | 85,763 | — | — | 85,763 | — |
| UNIVERSITY OF MINNESOTA | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH124687 | 261,396 | — | — | 261,396 | — |
| UNIVERSITY OF ILLINOIS | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH131248 | 32,366 | — | — | 32,366 | — |
| UNIVERSITY OF PENNSYLVANIA | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH129439 | 324,900 | — | — | 324,900 | — |
| THE UNIVERSITY OF TEXAS AT AUSTIN | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH127842 | 78,745 | — | — | 78,745 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| THE UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH100930 | \$ 29,302 | \$ — | \$ — | \$ 29,302 | \$ — |
| ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH111932 | 15,669 | — | — | 15,669 | — |
| UNIVERSITY OF PITTSBURGH | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH124983 | 10,740 | — | — | 10,740 | — |
| UNIVERSITY OF NORTH CAROLINA | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH128439 | 56,127 | — | — | 56,127 | — |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH118249 | 17,306 | — | — | 17,306 | — |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH124526 | 42,770 | — | — | 42,770 | — |
| UNIVERSITY OF WISCONSIN | | | | | | | |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | MH123422 | 273,561 | — | — | 273,561 | — |
| Total ALN 93,242 | | | 15,434,287 | — | — | 15,434,287 | 2,085,194 |
| SUBSTANCE ABUSE & MENTAL HEALTH SERVICES – PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE | | | | | | | |
| | 93.243 | | — | — | 767,084 | 767,084 | 231,317 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| AMERICAN ACADEMY OF ADDICTION PSYCHIATRY | | | | | | | |
| SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE | 93.243 | T1081358 | — | — | 67,911 | 67,911 | — |
| BEHAVIORAL HEALTH SOLUTIONS | | | | | | | |
| SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE | 93.243 | SP082149 | — | — | 30,214 | 30,214 | — |
| SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE | 93.243 | TI086081 | — | — | 21,938 | 21,938 | — |
| SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE | 93.243 | TI086247 | — | — | 22,261 | 22,261 | — |
| SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE | 93.243 | TI085219 | — | — | 131,068 | 131,068 | — |
| SANTA MARIA HOSTEL | | | | | | | |
| SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE | 93.243 | TI086411 | — | — | 19,705 | 19,705 | — |
| HOUSTON RECOVERY CENTER | | | | | | | |
| SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE | 93.243 | TI083986 | — | — | 32,418 | 32,418 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| CITY OF HOUSTON | | | | | | | |
| SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE | 93.243 | SP080300 | \$ — | \$ — | \$ 13,643 | \$ 13,643 | \$ — |
| Total ALN 93.243 | | | — | — | 1,106,242 | 1,106,242 | 231,317 |
| OCCUPATIONAL SAFETY AND HEALTH PROGRAM | 93.262 | | 215,179 | — | — | 215,179 | 249,074 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION | | | | | | | |
| RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES | 93.262 | OH012201 | (218) | — | — | (218) | — |
| UNIVERSITY OF PITTSBURGH | | | | | | | |
| RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES | 93.262 | OH009077 | 98,900 | — | — | 98,900 | — |
| Total ALN 93.262 | | | 313,861 | — | — | 313,861 | 249,074 |
| ALCOHOL RESEARCH PROGRAMS | 93.273 | | 697,963 | — | — | 697,963 | 281,713 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| VANDERBILT UNIVERSITY | | | | | | | |
| ALCOHOL RESEARCH PROGRAMS | 93.273 | AA029542 | 19,344 | — | — | 19,344 | — |
| SCRIPPS RESEARCH INSTITUTE | | | | | | | |
| ALCOHOL RESEARCH PROGRAMS | 93.273 | AA021667 | 47,286 | — | — | 47,286 | — |
| Total ALN 93.273 | | | 764,593 | — | — | 764,593 | 281,713 |
| DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS | 93.279 | | 1,479,386 | — | — | 1,479,386 | 208,733 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| MASSACHUSETTS GENERAL HOSPITAL | | | | | | | |
| DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS | 93.279 | DA047933 | 122,993 | — | — | 122,993 | — |
| UNIVERSITY OF ALABAMA AT BIRMINGHAM | | | | | | | |
| DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS | 93.279 | DA056673 | (1,243) | — | — | (1,243) | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS | 93.279 | DA053241 | 343,084 | — | — | 343,084 | — |
| UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON | | | | | | | |
| DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS | 93.279 | DA040621 | 48,688 | — | — | 48,688 | — |
| Total ALN 93.279 | | | 1,992,908 | — | — | 1,992,908 | 208,733 |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH | 93.286 | | \$ 1,315,446 | \$ — | \$ — | 1,315,446 | \$ 372,074 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI | | | | | | | |
| DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH | 93.286 | EB028520 | (6,697) | — | — | (6,697) | — |
| JOHNS HOPKINS UNIVERSITY | | | | | | | |
| DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH | 93.286 | EB028156 | 17,885 | — | — | 17,885 | — |
| RICE UNIVERSITY | | | | | | | |
| DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH | 93.286 | EB030772 | 6,228 | — | — | 6,228 | — |
| RICE UNIVERSITY | | | | | | | |
| DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH | 93.286 | EB034652 | 131,741 | — | — | 131,741 | — |
| TEXAS A&M UNIVERSITY | | | | | | | |
| DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH | 93.286 | EB029064 | 8,902 | — | — | 8,902 | — |
| UNIVERSITY OF SOUTHERN CALIFORNIA | | | | | | | |
| DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH | 93.286 | EB032169 | 69,473 | — | — | 69,473 | — |
| WAYNE STATE UNIVERSITY | | | | | | | |
| DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH | 93.286 | E026453 | (180) | — | — | (180) | — |
| Total ALN 93.286 | | | 1,542,798 | — | — | 1,542,798 | 372,074 |
| MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH | 93.307 | | 2,723,803 | — | — | 2,723,803 | 510,198 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| UNIVERSITY OF ARIZONA | | | | | | | |
| MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH | 93.307 | MD014127 | 16,860 | — | — | 16,860 | — |
| HOWARD UNIVERSITY | | | | | | | |
| MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH | 93.307 | MD007597 | 32 | — | — | 32 | — |
| TEXAS SOUTHERN UNIVERSITY | | | | | | | |
| MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH | 93.307 | MD007605 | 39,392 | — | — | 39,392 | — |
| PRAIRIE VIEW A&M UNIVERSITY | | | | | | | |
| MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH | 93.307 | MD018933 | 52,076 | — | — | 52,076 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| UNIVERSITY OF HOUSTON | | | | | | | |
| MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH | 93.307 | MD15946 | \$ 83,440 | \$ — | \$ — | \$ 83,440 | \$ — |
| THE UNIVERSITY OF TEXAS AT AUSTIN | | | | | | | |
| MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH | 93.307 | MD37471 | 81,827 | — | — | 81,827 | — |
| MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH | 93.307 | MD009675 | 32,847 | — | — | 32,847 | — |
| Total ALN 93.307 | | | 3,030,277 | — | — | 3,030,277 | 510,198 |
| COVID-19 TRANS-NIH RESEARCH SUPPORT | 93.310 | | 4,306 | — | — | 4,306 | — |
| TRANS-NIH RESEARCH SUPPORT | 93.310 | | 12,690,740 | — | — | 12,690,740 | 1,764,146 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| BETH ISRAEL DEACONESS MEDICAL CENTER | | | | | | | |
| TRANS-NIH RESEARCH SUPPORT | 93.310 | TR002881 | 2,774 | — | — | 2,774 | — |
| HARVARD MEDICAL SCHOOL | | | | | | | |
| TRANS-NIH RESEARCH SUPPORT | 93.310 | HG007530 | 103,386 | — | — | 103,386 | — |
| MASSACHUSETTS GENERAL HOSPITAL | | | | | | | |
| TRANS-NIH RESEARCH SUPPORT | 93.310 | OD023253 | 23,908 | — | — | 23,908 | — |
| MEDICAL COLLEGE OF WISCONSIN | | | | | | | |
| TRANS-NIH RESEARCH SUPPORT | 93.310 | HG010423 | 90 | — | — | 90 | — |
| RTI INTERNATIONAL | | | | | | | |
| TRANS-NIH RESEARCH SUPPORT | 93.310 | OD034190 | 35,545 | — | — | 35,545 | — |
| UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAGNE | | | | | | | |
| TRANS-NIH RESEARCH SUPPORT | 93.310 | OD023272 | 6,630 | — | — | 6,630 | — |
| UNIVERSITY OF NORTH TEXAS HEALTH SCIENCE CENTER | | | | | | | |
| TRANS-NIH RESEARCH SUPPORT | 93.310 | OD032581 | 421,432 | — | — | 421,432 | — |
| Total ALN 93.310 | | | 13,288,811 | — | — | 13,288,811 | 1,764,146 |
| RARE DISORDERS: RESEARCH, SURVEILLANCE, HEALTH PROMOTION, AND EDUCATION | 93.315 | | 49,599 | — | — | 49,599 | — |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASE | 93.323 | HHS001089700001 | — | — | 1,041,309 | 1,041,309 | — |
| Total ALN 93.323 | | | — | — | 1,041,309 | 1,041,309 | — |
| COVID-19 STRENGTHENING PUBLIC HEALTH THROUGH SURVEILLANCE, EPIDEMIOLOGIC | | | | | | | |
| RESEARCH, DISEASE DETECTION | 93.326 | | 101,530 | — | — | 101,530 | — |
| STRENGTHENING PUBLIC HEALTH THROUGH SURVEILLANCE, EPIDEMIOLOGIC RESEARCH, | | | | | | | |
| DISEASE DETECTION | 93.326 | | 627,164 | — | — | 627,164 | — |
| Total ALN 93.326 | | | 728,694 | — | — | 728,694 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|---------------------------------|--|----------------------------------|--------------------------------------|----------------------------|----------------------------|-----------------------------------|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/ LOANS FOR DISADVANTAGED STUDENTS | 93.342 | | \$ — | \$ 183,497 | \$ — | \$ 183,497 | \$ — |
| NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES | 93.350 | | 583,091 | — | — | 583,091 | 80,047 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| THE BRIGHAM & WOMEN'S HOSPITAL | | | | | | | |
| NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES | 93.350 | TR003201 | 86,323 | — | — | 86,323 | — |
| DYSTONIA MEDICAL RESEARCH FOUNDATION | | | | | | | |
| NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES | 93.350 | TR001456 | 24,117 | — | — | 24,117 | — |
| WASHINGTON UNIVERSITY | | | | | | | |
| NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES | 93.350 | TR002764 | 37,652 | — | — | 37,652 | — |
| Total ALN 93.350 | | | 731,183 | — | — | 731,183 | 80,047 |
| RESEARCH INFRASTRUCTURE PROGRAMS | 93.351 | | 6,431,922 | — | — | 6,431,922 | 341,615 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| UNIVERSITY OF WISCONSIN | | | | | | | |
| RESEARCH INFRASTRUCTURE PROGRAMS | 93.351 | OD011106 | 71,619 | — | — | 71,619 | — |
| Total ALN 93.351 | | | 6,503,541 | — | — | 6,503,541 | 341,615 |
| 21ST CENTURY CURES ACT – BEAU BIDEN CANCER MOONSHOT | 93.353 | | 767,028 | — | — | 767,028 | 2,499 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| CHILDREN'S HOSPITAL OF PHILADELPHIA | | | | | | | |
| 21ST CENTURY CURES ACT – BEAU BIDEN CANCER MOONSHOT | 93.353 | CA023568 | 70,828 | — | — | 70,828 | — |
| FRED HUTCHINSON CANCER RESEARCH CENTER | | | | | | | |
| 21ST CENTURY CURES ACT – BEAU BIDEN CANCER MOONSHOT | 93.353 | CA154967 | (150) | — | — | (150) | — |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| 21ST CENTURY CURES ACT – BEAU BIDEN CANCER MOONSHOT | 93.353 | DE028233 | 101,052 | — | — | 101,052 | — |
| 21ST CENTURY CURES ACT – BEAU BIDEN CANCER MOONSHOT | 93.353 | CA224081 | 6,227 | — | — | 6,227 | — |
| 21ST CENTURY CURES ACT – BEAU BIDEN CANCER MOONSHOT | 93.353 | CA274321 | 505,215 | — | — | 505,215 | — |
| UNIVERSITY OF ALABAMA AT BIRMINGHAM | | | | | | | |
| 21ST CENTURY CURES ACT – BEAU BIDEN CANCER MOONSHOT | 93.353 | CA246567 | 51,944 | — | — | 51,944 | — |
| UNIVERSITY OF UTAH | | | | | | | |
| 21ST CENTURY CURES ACT – BEAU BIDEN CANCER MOONSHOT | 93.353 | CA224076 | 313,470 | — | — | 313,470 | — |
| Total ALN 93.353 | | | 1,815,614 | — | — | 1,815,614 | 2,499 |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| NURSING RESEARCH | 93.361 | | \$ 1,654,899 | \$ — | \$ — | \$ 1,654,899 | \$ 335,784 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| UNIVERSITY OF MICHIGAN | | | | | | | |
| NURSING RESEARCH | 93.361 | NR013658 | 126,863 | — | — | 126,863 | 94,335 |
| AKRON CHILDREN'S HOSPITAL | | | | | | | |
| NURSING RESEARCH | 93.361 | NR020608 | 54,615 | — | — | 54,615 | — |
| UNIVERSITY OF IOWA | | | | | | | |
| NURSING RESEARCH | 93.361 | NR017610 | 119,285 | — | — | 119,285 | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| NURSING RESEARCH | 93.361 | NR017837 | (390) | — | — | (390) | — |
| Total ALN 93.361 | | | 1,955,272 | — | — | 1,955,272 | 430,119 |
| 21ST CENTURY CURES ACT – PRECISION MEDICINE INITIATIVE | 93.368 | | 40,699,024 | — | — | 40,699,024 | 3,636,113 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| UNIVERSITY OF UTAH | | | | | | | |
| 21ST CENTURY CURES-ACT – PRECISION MEDICINE INITIATIVE | 93.368 | OD028414 | 31,545 | — | — | 31,545 | — |
| Total ALN 93.368 | | | 40,730,569 | — | — | 40,730,569 | 3,636,113 |
| ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES | 93.391 | | 153,325 | — | — | 153,325 | — |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | | 11,074,845 | — | — | 11,074,845 | 2,313,347 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| CITY OF HOPE RESEARCH INSTITUTE | | | | | | | |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA242218 | 87,793 | — | — | 87,793 | — |
| DARTMOUTH COLLEGE | | | | | | | |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA243449 | 41,958 | — | — | 41,958 | — |
| GEORGE WASHINGTON UNIVERSITY | | | | | | | |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA181255 | 321,161 | — | — | 321,161 | — |
| BRIGHAM AND WOMEN'S HOSPITAL | | | | | | | |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA124633 | 6,966 | — | — | 6,966 | — |
| MAYO CLINIC | | | | | | | |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA275065 | 55,312 | — | — | 55,312 | — |
| MEDICAL UNIVERSITY OF SOUTH CAROLINA | | | | | | | |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA282165 | 31,604 | — | — | 31,604 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| UNIVERSITY OF NORTH CAROLINA – CHAPEL HILL CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA276663 | \$ 21,361 | \$ – | \$ – | \$ 21,361 | \$ – |
| NORTHWESTERN UNIVERSITY CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA225002 | 65,831 | – | – | 65,831 | – |
| UNIVERSITY OF CALIFORNIA, SAN FRANCISCO CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA225478 | 3,133 | – | – | 3,133 | – |
| TEXAS A&M HEALTH SCIENCE CENTER CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA262623 | (794) | – | – | (794) | – |
| UNIVERSITY OF ALABAMA AT BIRMINGHAM CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA213140 | 23,920 | – | – | 23,920 | – |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA220502 | 29,557 | – | – | 29,557 | – |
| UNIVERSITY OF SOUTHERN CALIFORNIA CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA258808 | 35,744 | – | – | 35,744 | – |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA214253 | 28,309 | – | – | 28,309 | – |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA257328 | 12 | – | – | 12 | – |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA262263 | 54,684 | – | – | 54,684 | – |
| RUTGERS UNIVERSITY CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA277812 | 22,341 | – | – | 22,341 | – |
| ST JUDE CHILDREN'S RESEARCH HOSPITAL CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA258856 | 18,047 | – | – | 18,047 | – |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA284455 | 257,177 | – | – | 257,177 | – |
| VANDERBILT UNIVERSITY CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA275082 | 247,197 | – | – | 247,197 | – |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA269589 | 18,118 | – | – | 18,118 | – |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA225005 | 8,186 | – | – | 8,186 | – |
| STANFORD UNIVERSITY CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA217105 | 299,569 | – | – | 299,569 | – |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA232754 | 258,834 | – | – | 258,834 | – |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA239342 | 72,022 | – | – | 72,022 | – |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA231141 | 4,750 | – | – | 4,750 | – |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA260761 | 30,940 | – | – | 30,940 | – |
| UNIVERSITY OF MINNESOTA CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA239701 | 45,295 | – | – | 45,295 | – |
| THE UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA212008 | 26,825 | – | – | 26,825 | – |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| UNIVERSITY OF WISCONSIN | | | | | | | |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA253911 | \$ 61,965 | \$ — | \$ — | \$ 61,965 | \$ — |
| ARIZONA STATE UNIVERSITY | | | | | | | |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | CA237118 | 277,078 | — | — | 277,078 | — |
| Total ALN 93.393 | | | 13,529,740 | — | — | 13,529,740 | 2,313,347 |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | | 3,995,944 | — | — | 3,995,944 | 840,031 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA214263 | 64,790 | — | — | 64,790 | — |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA271888 | 45,522 | — | — | 45,522 | — |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA280980 | 95,970 | — | — | 95,970 | — |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA195524 | 56,967 | — | — | 56,967 | — |
| CHILDREN'S HOSPITAL OF PHILADELPHIA | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA193776 | 72,372 | — | — | 72,372 | — |
| DANA-FARBER CANCER INSTITUTE | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA230503 | 5,741 | — | — | 5,741 | — |
| UNIVERSITY OF NORTH CAROLINA | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA259926 | 8,365 | — | — | 8,365 | — |
| FRED HUTCHINSON CANCER RESEARCH CENTER | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA271873 | 16,281 | — | — | 16,281 | — |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA230144 | 2,357 | — | — | 2,357 | — |
| ARIZONA STATE UNIVERSITY | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA281660 | 53,306 | — | — | 53,306 | — |
| NORTHWESTERN UNIVERSITY | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA200064 | 15,732 | — | — | 15,732 | — |
| RICE UNIVERSITY | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA252245 | 317,870 | — | — | 317,870 | — |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA255894 | 70,144 | — | — | 70,144 | — |
| UNIVERSITY OF MARYLAND | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA255753 | 6,775 | — | — | 6,775 | — |
| OREGON HEALTH SCIENCE UNIVERSITY | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA281902 | 200,923 | — | — | 200,923 | — |
| UNIVERSITY OF PITTSBURGH | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA139408 | 1,512 | — | — | 1,512 | — |
| WASHINGTON UNIVERSITY | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | MC027865 | 182,988 | — | — | 182,988 | — |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA273194 | 54,283 | — | — | 54,283 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| THE UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA086368 | \$ 173,675 | \$ — | \$ — | \$ 173,675 | \$ — |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA271887 | 187,165 | — | — | 187,165 | — |
| NSABP | | | | | | | |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | CA196067 | 220,668 | — | — | 220,668 | — |
| Total ALN 93.394 | | | 5,849,350 | — | — | 5,849,350 | 840,031 |
| CANCER TREATMENT RESEARCH | 93.395 | | 10,715,823 | — | — | 10,715,823 | 1,575,298 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| CHILDREN'S HOSPITAL OF LOS ANGELES | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA252236 | 1,393 | — | — | 1,393 | — |
| EMORY UNIVERSITY | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA277686 | 35,624 | — | — | 35,624 | — |
| CEDARS-SINAI MEDICAL CENTER | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA266694 | 32,932 | — | — | 32,932 | — |
| DANA FARBER CANCER INSTITUTE | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA222486 | 5,823 | — | — | 5,823 | — |
| RICE UNIVERSITY | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA277838 | 236,962 | — | — | 236,962 | — |
| TEXAS A&M HEALTH SCIENCE CENTER | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA277257 | 50,821 | — | — | 50,821 | — |
| UNIVERSITY OF CHICAGO | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA269429 | 17,881 | — | — | 17,881 | — |
| UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER - HOUSTON | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA276513 | 7,907 | — | — | 7,907 | — |
| WRIGHT STATE UNIVERSITY | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA280075 | 11,388 | — | — | 11,388 | — |
| ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA039542 | 262,207 | — | — | 262,207 | — |
| JACKSON LABORATORY | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA237307 | 9,726 | — | — | 9,726 | — |
| KAISER PERMANENTE | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA260689 | 305,570 | — | — | 305,570 | — |
| MASSACHUSETTS GENERAL HOSPITAL | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA261669 | 55,580 | — | — | 55,580 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| NORTHWESTERN UNIVERSITY | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA120813 | \$ 105,684 | \$ — | \$ — | \$ 105,684 | \$ — |
| CANCER TREATMENT RESEARCH | 93.395 | CA228272 | 298,081 | — | — | 298,081 | — |
| ST JUDE CHILDREN'S RESEARCH HOSPITAL | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA181457 | 70,156 | — | — | 70,156 | — |
| UNIVERSITY OF MINNESOTA | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA239701 | 30,924 | — | — | 30,924 | — |
| TEXAS TECH UNIVERSITY HEALTH SCIENCES CENTER | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA263988 | 134,913 | — | — | 134,913 | — |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA254988 | 14,821 | — | — | 14,821 | — |
| CANCER TREATMENT RESEARCH | 93.395 | CA275138 | 26,765 | — | — | 26,765 | — |
| CANCER TREATMENT RESEARCH | 93.395 | CA275762 | 45,494 | — | — | 45,494 | — |
| CANCER TREATMENT RESEARCH | 93.395 | CA255596 | 54,556 | — | — | 54,556 | — |
| CANCER TREATMENT RESEARCH | 93.395 | CA235620 | 87,019 | — | — | 87,019 | — |
| NRG ONCOLOGY FOUNDATION, INC | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA180868 | 4,414 | — | — | 4,414 | — |
| OREGON HEALTH & SCIENCE UNIVERSITY | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA180888 | 56,042 | — | — | 56,042 | — |
| PUBLIC HEALTH INSTITUTE | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA180886 | 479,593 | — | — | 479,593 | — |
| CANCER TREATMENT RESEARCH | 93.395 | CA189955 | 8,350 | — | — | 8,350 | — |
| CANCER TREATMENT RESEARCH | 93.395 | CA228823 | 346,906 | — | — | 346,906 | — |
| CANCER TREATMENT RESEARCH | 93.395 | CA233249 | 37,655 | — | — | 37,655 | — |
| SEATTLE CHILDREN'S RESEARCH INSTITUTE | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA222486 | 23,578 | — | — | 23,578 | — |
| UNIVERSITY OF NORTH CAROLINA | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA148761 | 249,657 | — | — | 249,657 | — |
| CANCER TREATMENT RESEARCH | 93.395 | CA259926 | 7,426 | — | — | 7,426 | — |
| CHILDREN'S HOSPITAL OF PHILADELPHIA | | | | | | | |
| CANCER TREATMENT RESEARCH | 93.395 | CA180886 | 153,654 | — | — | 153,654 | — |
| CANCER TREATMENT RESEARCH | 93.395 | CA228823 | 37,127 | — | — | 37,127 | — |
| CANCER TREATMENT RESEARCH | 93.395 | CA233249 | 627 | — | — | 627 | — |
| Total ALN 93.395 | | | 14,023,079 | — | — | 14,023,079 | 1,575,298 |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | | \$ 16,791,328 | \$ — | \$ — | \$ 16,791,328 | \$ 2,258,618 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA255080 | 6,759 | — | — | 6,759 | — |
| CANCER BIOLOGY RESEARCH | 93.396 | CA240526 | 6,817 | — | — | 6,817 | — |
| CANCER BIOLOGY RESEARCH | 93.396 | CA248731 | 52,158 | — | — | 52,158 | — |
| CANCER BIOLOGY RESEARCH | 93.396 | CA262437 | 2,331 | — | — | 2,331 | — |
| CANCER BIOLOGY RESEARCH | 93.396 | CA236781 | 9,912 | — | — | 9,912 | — |
| CANCER BIOLOGY RESEARCH | 93.396 | CA266187 | 6,432 | — | — | 6,432 | — |
| BRIGHAM AND WOMEN'S HOSPITAL | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA285308 | 5,760 | — | — | 5,760 | — |
| OHIO STATE UNIVERSITY | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA264525 | 289,019 | — | — | 289,019 | — |
| UNIVERSITY OF CALIFORNIA - SAN FRANCISCO | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA255369 | 14,419 | — | — | 14,419 | — |
| WASHINGTON UNIVERSITY | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA275304 | 7,977 | — | — | 7,977 | — |
| HEALTH RESEARCH, INC. | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA251545 | 189,457 | — | — | 189,457 | — |
| LURIE CHILDREN'S HOSPITAL OF CHICAGO | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA217613 | 23,776 | — | — | 23,776 | — |
| THE METHODIST HOSPITAL RESEARCH INSTITUTE | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA253553 | 312,685 | — | — | 312,685 | — |
| ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA154947 | 370,764 | — | — | 370,764 | — |
| RICE UNIVERSITY | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA258512 | 352 | — | — | 352 | — |
| UNIVERSITY OF CALIFORNIA, BERKELEY | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA260205 | 209,465 | — | — | 209,465 | — |
| UNIVERSITY OF CALIFORNIA, IRVINE | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA228140 | 46,018 | — | — | 46,018 | — |
| UNIVERSITY OF COLORADO DENVER | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA224867 | 133,291 | — | — | 133,291 | — |
| UNIVERSITY OF FLORIDA | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA263574 | 199,929 | — | — | 199,929 | — |
| UNIVERSITY OF HOUSTON | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA256543 | 41,904 | — | — | 41,904 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| UNIVERSITY OF NEW MEXICO | | | | | | | |
| CANCER BIOLOGY RESEARCH | 93.396 | CA206980 | \$ 485 | \$ — | \$ — | \$ 485 | \$ — |
| Total ALN 93.396 | | | 18,721,038 | — | — | 18,721,038 | 2,258,618 |
| COVID-19 CANCER CENTERS SUPPORT GRANTS | 93.397 | | (35,826) | — | — | (35,826) | — |
| CANCER CENTERS SUPPORT GRANTS | 93.397 | | 9,443,323 | — | — | 9,443,323 | 711,040 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| UNIVERSITY OF UTAH | | | | | | | |
| CANCER CENTERS SUPPORT GRANTS | 93.397 | CA224076 | 204,296 | — | — | 204,296 | — |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| CANCER CENTERS SUPPORT GRANTS | 93.397 | CA127001 | 243,038 | — | — | 243,038 | — |
| SOUTHWEST ONCOLOGY GROUP | | | | | | | |
| CANCER CENTERS SUPPORT GRANTS | 93.397 | CA180888 | 123,908 | — | — | 123,908 | — |
| UNIVERSITY OF ALABAMA AT BIRMINGHAM | | | | | | | |
| CANCER CENTERS SUPPORT GRANTS | 93.397 | CA107399 | 11,171 | — | — | 11,171 | — |
| Total ALN 93.397 | | | 9,989,910 | — | — | 9,989,910 | 711,040 |
| CANCER RESEARCH MANPOWER | 93.398 | | 1,953,150 | — | — | 1,953,150 | — |
| CANCER CONTROL | 93.399 | | 1,708,473 | — | — | 1,708,473 | 646,006 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| CHILDREN'S HOSPITAL OF PHILADELPHIA | | | | | | | |
| CANCER CONTROL | 93.399 | CA189955 | 16,158 | — | — | 16,158 | — |
| NRG ONCOLOGY FOUNDATION, INC | | | | | | | |
| CANCER CONTROL | 93.399 | CA189867 | 208,181 | — | — | 208,181 | — |
| NSABP | | | | | | | |
| CANCER CONTROL | 93.399 | FB-13 | (9,949) | — | — | (9,949) | — |
| PUBLIC HEALTH INSTITUTE | | | | | | | |
| CANCER CONTROL | 93.399 | CA189955 | 102,427 | — | — | 102,427 | — |
| Total ALN 93.399 | | | 2,025,290 | — | — | 2,025,290 | 646,006 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| AMERICAN PUBLIC HEALTH ASSOCIATION | | | | | | | |
| STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH | 93.421 | CDC OT000294 | (381) | — | — | (381) | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>TIRR MEMORIAL HERMANN</i> | | | | | | | |
| ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING & REHABILITATION RESEARCH | 93.433 | 90DPCP0010 | \$ 30,212 | \$ — | \$ — | \$ 30,212 | \$ — |
| <i>UNIVERSITY OF HOUSTON</i> | | | | | | | |
| ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING & REHABILITATION RESEARCH | 93.433 | 90IFST006 | 29,966 | — | — | 29,966 | — |
| Total ALN 93.433 | | | 60,178 | — | — | 60,178 | — |
| CONGRESSIONAL DIRECTIVES | 93.493 | | 328,490 | — | — | 328,490 | 13,277 |
| GLOBAL TUBERCULOSIS: DEVELOPING, EVALUATING, IMPLEMENTING EVIDENCE-BASED AND INNOVATIVE APPROACHES TO FIND, CURE, AND PREVENT TUBERCULOSIS GLOBALLY | 93.494 | | — | — | 1,323,728 | 1,323,728 | 819,080 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES</i> | | | | | | | |
| TEMPORARY ASSISTANCE FOR NEEDY FAMILIES | 93.558 | HHS000791900013 | — | — | 913,683 | 913,683 | — |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES</i> | | | | | | | |
| COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS | 93.590 | HHS000855300003 | — | — | 1,826,790 | 1,826,790 | 336,065 |
| <i>TEXAS COUNCIL FOR DEVELOPMENTAL DISABILITIES</i> | | | | | | | |
| DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS | 93.630 | 23511 | — | — | 198,258 | 198,258 | — |
| DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS | 93.630 | 22411 | — | — | 40,547 | 40,547 | — |
| DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS | 93.630 | 22412 | — | — | (968) | (968) | — |
| DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS | 93.630 | 23102 | — | — | 140,851 | 140,851 | — |
| Total ALN 93.630 | | | — | — | 378,688 | 378,688 | — |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>HARRIS HEALTH SYSTEM</i> | | | | | | | |
| MATERNAL OPIOID MISUSE MODEL | 93.687 | CMS331766 | — | — | 81,346 | 81,346 | — |
| MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS | 93.732 | | 198,532 | — | — | 198,532 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | | \$ 14,732,747 | \$ — | \$ — | \$ 14,732,747 | \$ 1,356,211 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| THE BRIGHAM & WOMEN'S HOSPITAL, INC | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL135008 | 31,191 | — | — | 31,191 | — |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL148218 | (19,721) | — | — | (19,721) | — |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL150342 | 5,769 | — | — | 5,769 | — |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL150311 | 3,315 | — | — | 3,315 | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL152108 | 17,430 | — | — | 17,430 | — |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL163549 | 23,639 | — | — | 23,639 | — |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL156059 | 155,573 | — | — | 155,573 | — |
| EAST CAROLINA UNIVERSITY | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL142544 | 26,379 | — | — | 26,379 | — |
| JOHNS HOPKINS UNIVERSITY | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL096812 | 240,923 | — | — | 240,923 | — |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL146907 | 167,116 | — | — | 167,116 | — |
| MASSACHUSETTS GENERAL HOSPITAL | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL123336 | 217 | — | — | 217 | — |
| PENNSYLVANIA STATE UNIVERSITY | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL137763 | 3,600 | — | — | 3,600 | — |
| UNIVERSITY OF HOUSTON | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL146745 | 107,257 | — | — | 107,257 | — |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL126145 | 22,917 | — | — | 22,917 | — |
| NEW YORK UNIVERSITY | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL096812 | 14,469 | — | — | 14,469 | — |
| BOSTON CHILDREN'S HOSPITAL | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL164373 | 39,538 | — | — | 39,538 | — |
| UNIVERSITY OF LOUISVILLE | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL168688 | 5,604 | — | — | 5,604 | — |
| UNIVERSITY OF MICHIGAN | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL135691 | 1,452 | — | — | 1,452 | — |
| UNIVERSITY OF PITTSBURGH | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL152740 | 15,479 | — | — | 15,479 | — |
| UNIVERSITY OF TEXAS SOUTHWEST | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL148218 | 60,023 | — | — | 60,023 | — |
| UNIVERSITY OF KENTUCKY | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL166280 | 144,292 | — | — | 144,292 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| EMORY UNIVERSITY | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL157323 | \$ 35,609 | \$ — | \$ — | \$ 35,609 | \$ — |
| STANFORD UNIVERSITY | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL159176 | 263,007 | — | — | 263,007 | — |
| UNIVERSITY OF ALABAMA AT BIRMINGHAM | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL120338 | 31,506 | — | — | 31,506 | — |
| UNIVERSITY OF MINNESOTA | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL059367 | 97,596 | — | — | 97,596 | — |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL155509 | 42,025 | — | — | 42,025 | — |
| UNIVERSITY OF NORTH CAROLINA | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL152034 | 37,981 | — | — | 37,981 | — |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL159960 | 15,814 | — | — | 15,814 | — |
| UNIVERSITY OF WISCONSIN | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL149404 | 42,071 | — | — | 42,071 | — |
| RICE UNIVERSITY | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL140305 | 7,350 | — | — | 7,350 | — |
| WASHINGTON UNIVERSITY | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL105400 | 9,453 | — | — | 9,453 | — |
| YALE UNIVERSITY | | | | | | | |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL141852 | 7,121 | — | — | 7,121 | — |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | HL163984 | 55,125 | — | — | 55,125 | — |
| Total ALN 93.837 | | | 16,443,867 | — | — | 16,443,867 | 1,356,211 |
| LUNG DISEASES RESEARCH | 93.838 | | 1,681,680 | — | — | 1,681,680 | 30,150 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| THE BRIGHAM & WOMEN'S HOSPITAL, INC | | | | | | | |
| LUNG DISEASES RESEARCH | 93.838 | HL130974 | 366,659 | — | — | 366,659 | — |
| CHILDRENS HOSPITAL MEDICAL CENTER, CINCINNATI | | | | | | | |
| LUNG DISEASES RESEARCH | 93.838 | HL157392 | 42,334 | — | — | 42,334 | — |
| CHILDREN'S HOSPITAL OF PHILADELPHIA | | | | | | | |
| LUNG DISEASES RESEARCH | 93.838 | HL148054 | (2) | — | — | (2) | — |
| JOHNS HOPKINS UNIVERSITY | | | | | | | |
| LUNG DISEASES RESEARCH | 93.838 | HL151458 | 6,927 | — | — | 6,927 | — |
| RUTGERS UNIVERSITY | | | | | | | |
| LUNG DISEASES RESEARCH | 93.838 | HL161847 | 99,052 | — | — | 99,052 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| UNIVERSITY OF NORTH TEXAS HEALTH SCIENCE CENTER | | | | | | | |
| COVID-19 LUNG DISEASES RESEARCH | 93.838 | 6922-03-COVID-S012 | \$ 158,866 | \$ — | \$ — | \$ 158,866 | \$ — |
| UNIVERSITY OF ALABAMA AT BIRMINGHAM | | | | | | | |
| LUNG DISEASES RESEARCH | 93.838 | HL133232 | 9,287 | — | — | 9,287 | — |
| LUNG DISEASES RESEARCH | 93.838 | HL155806 | 20,147 | — | — | 20,147 | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| LUNG DISEASES RESEARCH | 93.838 | HL157100 | 14,506 | — | — | 14,506 | — |
| THE UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON | | | | | | | |
| LUNG DISEASES RESEARCH | 93.838 | HL145477 | 562,302 | — | — | 562,302 | — |
| WAYNE STATE UNIVERSITY | | | | | | | |
| LUNG DISEASES RESEARCH | 93.838 | HL148247 | 24,719 | — | — | 24,719 | — |
| YALE UNIVERSITY | | | | | | | |
| LUNG DISEASES RESEARCH | 93.838 | HL141852 | 8,902 | — | — | 8,902 | — |
| Total ALN 93.838 | | | 2,995,379 | — | — | 2,995,379 | 30,150 |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.839 | | 5,479,223 | — | — | 5,479,223 | 658,148 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| AUGUSTA UNIVERSITY | | | | | | | |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.839 | HL106365 | 3,317 | — | — | 3,317 | — |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.839 | HL106635 | 5,170 | — | — | 5,170 | — |
| CHILDRENS HOSPITAL MEDICAL CENTER, CINCINNATI | | | | | | | |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.839 | HL133883 | 10,969 | — | — | 10,969 | — |
| CLEVELAND CLINIC FOUNDATION | | | | | | | |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.839 | HL140097 | (9,340) | — | — | (9,340) | — |
| EMORY UNIVERSITY | | | | | | | |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.839 | HL148560 | 71,839 | — | — | 71,839 | — |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.839 | HL124112 | 44,485 | — | — | 44,485 | — |
| BLOOD WORKS NORTHWEST | | | | | | | |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.839 | HL152200 | 40,298 | — | — | 40,298 | — |
| MEDICAL COLLEGE OF WISCONSIN | | | | | | | |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.839 | HL157560 | 458 | — | — | 458 | — |
| RUTGERS UNIVERSITY | | | | | | | |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.839 | HL133817 | 369 | — | — | 369 | — |
| UNIVERSITY OF HOUSTON | | | | | | | |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.839 | HL151858 | 151,155 | — | — | 151,155 | — |
| Total ALN 93.839 | | | 5,797,943 | — | — | 5,797,943 | 658,148 |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| NEW YORK UNIVERSITY | | | | | | | |
| TRANSLATION AND IMPLEMENTATION SCIENCE | 93.840 | HL169364 | \$ 17,803 | \$ — | \$ — | \$ 17,803 | \$ — |
| ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH | 93.846 | | 9,355,826 | — | — | 9,355,826 | 2,411,945 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| LURIE CHILDREN'S HOSPITAL OF CHICAGO | | | | | | | |
| ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH | 93.846 | AR079113 | 1,243 | — | — | 1,243 | — |
| UNIVERSITY OF MASSACHUSETTS CHAN MEDICAL SCHOOL | | | | | | | |
| ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH | 93.846 | AR076411 | 6,894 | — | — | 6,894 | — |
| TUFTS UNIVERSITY | | | | | | | |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.846 | AR076411 | (1,532) | — | — | (1,532) | — |
| UNIVERSITY OF ROCHESTER | | | | | | | |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.846 | AR080627 | 30,983 | — | — | 30,983 | — |
| UNIVERSITY OF MICHIGAN | | | | | | | |
| ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH | 93.846 | AR078073 | 47,616 | — | — | 47,616 | — |
| UNIVERSITY OF MINNESOTA | | | | | | | |
| ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH | 93.846 | AR042423 | 119,390 | — | — | 119,390 | — |
| Total ALN 93.846 | | | 9,560,420 | — | — | 9,560,420 | 2,411,945 |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | | 30,582,849 | — | — | 30,582,849 | 5,572,199 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| UNIVERSITY OF IOWA | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK108334 | 98,492 | — | — | 98,492 | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK126042 | 669,249 | — | — | 669,249 | — |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK122708 | 3,246 | — | — | 3,246 | — |
| CHILDREN'S HOSPITAL OF CHICAGO | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK118612 | 53,527 | — | — | 53,527 | — |
| CHILDREN'S HOSPITAL COLORADO | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK062453 | (75) | — | — | (75) | — |
| CASE WESTERN RESERVE UNIVERSITY | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK130931 | 144,003 | — | — | 144,003 | — |
| COLUMBIA UNIVERSITY | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK104309 | 21,577 | — | — | 21,577 | — |
| DUKE UNIVERSITY | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK121710 | 10,967 | — | — | 10,967 | — |
| UNIVERSITY OF UTAH | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK114456 | 43,411 | — | — | 43,411 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK119200 | \$ 12,670 | \$ — | \$ — | \$ 12,670 | \$ — |
| UNIVERSITY OF COLORADO | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK126710 | 3,691 | — | — | 3,691 | — |
| UNIVERSITY OF COLORADO DENVER | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK117001 | (2,561) | — | — | (2,561) | — |
| UNIVERSITY OF MICHIGAN | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK081943 | 7,837 | — | — | 7,837 | — |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK083912 | 2,537 | — | — | 2,537 | — |
| JOHNS HOPKINS UNIVERSITY | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK126825 | 98,282 | — | — | 98,282 | — |
| GEORGE WASHINGTON UNIVERSITY | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK098246 | 1,566 | — | — | 1,566 | — |
| LURIE CHILDREN'S HOSPITAL OF CHICAGO | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK127995 | 16,547 | — | — | 16,547 | — |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK072493 | 3,223 | — | — | 3,223 | — |
| NEW YORK UNIVERSITY | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK130517 | 234,497 | — | — | 234,497 | — |
| OREGON HEALTH & SCIENCE UNIVERSITY | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK123115 | 61,639 | — | — | 61,639 | — |
| SAINT LOUIS UNIVERSITY | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK061718 | 173,073 | — | — | 173,073 | — |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK134531 | 121,526 | — | — | 121,526 | — |
| UNIVERSITY OF TEXAS MEDICAL BRANCH - GALVESTON | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK129474 | 22,769 | — | — | 22,769 | — |
| TEMPLE UNIVERSITY | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK132642 | 253,282 | — | — | 253,282 | — |
| SEATTLE CHILDREN'S RESEARCH INSTITUTE | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK121224 | 92,838 | — | — | 92,838 | — |
| UNIVERSITY OF CALIFORNIA, LOS ANGELES | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK122013 | 8,982 | — | — | 8,982 | — |
| UNIVERSITY OF CALIFORNIA, SAN DIEGO | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK097771 | 82,634 | — | — | 82,634 | — |
| UNIVERSITY OF CALIFORNIA, SAN FRANCISCO | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK120886 | (677) | — | — | (677) | — |
| UNIVERSITY OF SOUTHERN CALIFORNIA | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK124789 | 61,668 | — | — | 61,668 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT SAN ANTONIO | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK115761 | \$ — | \$ — | \$ — | \$ — | — |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK108328 | (148) | — | — | (148) | — |
| VANDERBILT UNIVERSITY | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK124845 | 70,996 | — | — | 70,996 | — |
| CHILDREN'S HOSPITAL OF PHILADELPHIA | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK066174 | 1,207 | — | — | 1,207 | — |
| CHILDRENS HOSPITAL MEDICAL CENTER, CINCINNATI | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK107436 | 17,214 | — | — | 17,214 | — |
| UNIVERSITY OF HOUSTON | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK117476 | 686 | — | — | 686 | — |
| UNIVERSITY OF KENTUCKY | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK095662 | 20,250 | — | — | 20,250 | — |
| UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK124614 | 17,827 | — | — | 17,827 | — |
| RESEARCH INSTITUTE AT NATIONWIDE | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK100866 | 2,208 | — | — | 2,208 | — |
| AMERICAN PSYCHOLOGICAL ASSOCIATION | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK118763 | 23,446 | — | — | 23,446 | — |
| UNIVERSITY OF SOUTH FLORIDA | | | | | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | DK128847 | 174,602 | — | — | 174,602 | — |
| Total ALN 93.847 | | | 33,211,557 | — | — | 33,211,557 | 5,572,199 |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | | 32,082,669 | — | — | 32,082,669 | 5,952,139 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| CHILDREN'S RESEARCH INSTITUTE | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS118008 | 934 | — | — | 934 | — |
| THE BRIGHAM & WOMEN'S HOSPITAL, INC | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS113890 | 268,754 | — | — | 268,754 | — |
| CHILDREN'S HOSPITAL OF PHILADELPHIA | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS115052 | 22,459 | — | — | 22,459 | — |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS130216 | 7,560 | — | — | 7,560 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| <i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i> | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS113329 | \$ 592 | \$ — | \$ — | \$ 592 | \$ — |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS113893 | (2,226) | — | — | (2,226) | — |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS121040 | 30,068 | — | — | 30,068 | — |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS133657 | 255,785 | — | — | 255,785 | — |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS110806 | 97,363 | — | — | 97,363 | — |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS115886 | 281 | — | — | 281 | — |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS128921 | 14,192 | — | — | 14,192 | — |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS125487 | (30,863) | — | — | (30,863) | — |
| <i>COLUMBIA UNIVERSITY</i> | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS078059 | 24,722 | — | — | 24,722 | — |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS110826 | 198,920 | — | — | 198,920 | — |
| <i>HARVARD MEDICAL SCHOOL</i> | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS118402 | 339,085 | — | — | 339,085 | — |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS132415 | 913,424 | — | — | 913,424 | — |
| <i>FEINSTEIN INSTITUTE OF MEDICAL RESEARCH</i> | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS113893 | 20,881 | — | — | 20,881 | — |
| <i>KENNEDY KRIEGER INSTITUTE</i> | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS098482 | 139,400 | — | — | 139,400 | — |
| <i>NORTHWESTERN UNIVERSITY</i> | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS108874 | 24,553 | — | — | 24,553 | — |
| <i>TEXAS A&M UNIVERSITY</i> | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS106907 | — | — | — | — | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| UNIVERSITY OF MICHIGAN | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS099046 | \$ 119,678 | \$ — | \$ — | \$ 119,678 | \$ — |
| DUKE UNIVERSITY | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS112917 | 375,173 | — | — | 375,173 | — |
| MAYO CLINIC | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS115198 | 24,511 | — | — | 24,511 | — |
| HOUSTON METHODIST RESEARCH INSTITUTE | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS126115 | 80,147 | — | — | 80,147 | — |
| RICE UNIVERSITY | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS126063 | 105,716 | — | — | 105,716 | — |
| RUSH UNIVERSITY MEDICAL CENTER | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS125294 | 8,924 | — | — | 8,924 | — |
| THE ROCKEFELLER UNIVERSITY | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS126057 | 128,579 | — | — | 128,579 | — |
| STANFORD UNIVERSITY | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS114042 | 43,755 | — | — | 43,755 | — |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS112280 | 901 | — | — | 901 | — |
| UNIVERSITY OF ALABAMA AT BIRMINGHAM | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS124141 | 206,462 | — | — | 206,462 | — |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS128600 | 16,413 | — | — | 16,413 | — |
| UNIVERSITY OF PITTSBURGH | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS121557 | 11,835 | — | — | 11,835 | — |
| UNIVERSITY OF COLORADO DENVER | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS114312 | 23,292 | — | — | 23,292 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| UNIVERSITY OF HOUSTON | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS124650 | \$ 5,089 | \$ — | \$ — | \$ 5,089 | \$ — |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS117944 | 6,397 | — | — | 6,397 | — |
| UNIVERSITY OF MINNESOTA | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS132207 | 28,112 | — | — | 28,112 | — |
| ST. JUDE RESEARCH HOSPITAL | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | CA280978 | 114,222 | — | — | 114,222 | — |
| UNIVERSITY OF PENNSYLVANIA | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS113339 | 21,178 | — | — | 21,178 | — |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS114140 | 17,167 | — | — | 17,167 | — |
| UNIVERSITY OF ROCHESTER | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS118246 | 34,250 | — | — | 34,250 | — |
| UNIVERSITY OF UTAH | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS107486 | 20,605 | — | — | 20,605 | — |
| UNIVERSITY OF WISCONSIN | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS115102 | 101,399 | — | — | 101,399 | — |
| WILLIAM BEAUMONT HOSPITAL RESEARCH INSTITUTE | | | | | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS | 93.853 | NS110838 | 16,344 | — | — | 16,344 | — |
| Total ALN 93.853 | | | 35,918,702 | — | — | 35,918,702 | 5,952,139 |
| COVID-19 ALLERGY AND INFECTIOUS DISEASES RESEARCH | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | | 1,643,056 | — | — | 1,643,056 | — |
| PASS-THROUGH AWARD FROM: | 93.855 | | 23,704,262 | — | — | 23,704,262 | 2,868,566 |
| BENAROYA RESEARCH INSTITUTE | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | A1109565 | 3,358 | — | — | 3,358 | — |
| BOSTON CHILDREN'S HOSPITAL | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | A1125051 | (7) | — | — | (7) | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| <i>BOSTON CHILDREN'S HOSPITAL (continued)</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI173142 | \$ 142,356 | \$ — | \$ — | 142,356 | \$ — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI126614 | 127,965 | — | — | 127,965 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI154470 | 48,594 | — | — | 48,594 | — |
| <i>THE BRIGHAM & WOMEN'S HOSPITAL, INC</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI165967 | 6,926 | — | — | 6,926 | — |
| <i>CHILDREN'S HOSPITAL OF PENNSYLVANIA</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI171055 | 12,499 | — | — | 12,499 | — |
| <i>EAST CAROLINA UNIVERSITY</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI146930 | 104,397 | — | — | 104,397 | — |
| <i>GEORGE WASHINGTON UNIVERSITY</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI117970 | (1,584) | — | — | (1,584) | — |
| <i>WASHINGTON UNIVERSITY</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI141716 | 132,033 | — | — | 132,033 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI159677 | 117,046 | — | — | 117,046 | — |
| <i>UNIVERSITY OF UTAH</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI125301 | 24,982 | — | — | 24,982 | — |
| <i>EMORY UNIVERSITY</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI148684 | 80,332 | — | — | 80,332 | — |
| <i>THE METHODIST HOSPITAL RESEARCH INSTITUTE</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI176558 | 89,039 | — | — | 89,039 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI152999 | 869,544 | — | — | 869,544 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI165372 | 5,188 | — | — | 5,188 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI167659 | 7,684 | — | — | 7,684 | — |
| <i>OHIO STATE UNIVERSITY</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI156732 | 32,653 | — | — | 32,653 | — |
| <i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI055449 | 30,584 | — | — | 30,584 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI152999 | 598 | — | — | 598 | — |
| <i>COLUMBIA UNIVERSITY</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI067773 | 96,251 | — | — | 96,251 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI120989 | 14,910 | — | — | 14,910 | — |
| <i>GEORGIA STATE UNIVERSITY</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI170014 | 417,061 | — | — | 417,061 | — |
| <i>UNIVERSITY OF ARKANSAS</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI156101 | 24,335 | — | — | 24,335 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI170892 | 125,501 | — | — | 125,501 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| <i>UNIVERSITY OF CALIFORNIA, LOS ANGELES</i> | | | | | | | |
| COVID-19 ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI159946 | \$ 60,806 | \$ — | \$ — | \$ 60,806 | \$ — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI068636 | 13,718 | — | — | 13,718 | — |
| <i>UNIVERSITY OF CALIFORNIA, SAN FRANCISCO</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI066967 | 66,014 | — | — | 66,014 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI169239 | 692 | — | — | 692 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI082973 | 452 | — | — | 452 | — |
| <i>UNIVERSITY OF FLORIDA</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI042288 | 14,639 | — | — | 14,639 | — |
| <i>LIBERTY UNIVERSITY</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI164100 | 2,591 | — | — | 2,591 | — |
| <i>UNIVERSITY OF SOUTH CAROLINA</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI165560 | 264,086 | — | — | 264,086 | — |
| <i>UNIVERSITY OF PITTSBURGH</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI032539 | 94,967 | — | — | 94,967 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI174526 | 82,740 | — | — | 82,740 | — |
| <i>TEXAS A&M HEALTH SCIENCE CENTER</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI144459 | 9,514 | — | — | 9,514 | — |
| <i>TEXAS TECH UNIVERSITY</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI135197 | 63,652 | — | — | 63,652 | — |
| <i>UNIVERSITY OF CALGARY</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI165327 | 89,573 | — | — | 89,573 | — |
| <i>UNIVERSITY OF HOUSTON</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI133697 | (370) | — | — | (370) | — |
| <i>UNIVERSITY OF KENTUCKY</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI169231 | 87,002 | — | — | 87,002 | — |
| <i>UNIVERSITY OF MINNESOTA</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI171954 | 1,132,423 | — | — | 1,132,423 | — |
| <i>MASSACHUSETTS GENERAL HOSPITAL</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI153558 | 26,454 | — | — | 26,454 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI175965 | 119,450 | — | — | 119,450 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI134940 | (8,016) | — | — | (8,016) | — |
| <i>JOHNS HOPKINS UNIVERSITY</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI068632 | 18,694 | — | — | 18,694 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI130836 | 939,302 | — | — | 939,302 | — |
| <i>WASHINGTON UNIVERSITY - ST. LOUIS</i> | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI173360 | 59,013 | — | — | 59,013 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| PENNSYLVANIA STATE UNIVERSITY | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI176505 | \$ 223,175 | \$ — | \$ — | 223,175 | \$ — |
| UNIVERSITY OF OKLAHOMA | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI170605 | 8,405 | — | — | 8,405 | — |
| UNIVERSITY OF WISCONSIN-MADISON | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI154597 | 134,324 | — | — | 134,324 | — |
| CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI117804 | 49,945 | — | — | 49,945 | — |
| NEW YORK STATE HEALTH | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI144891 | 10,221 | — | — | 10,221 | — |
| RICE UNIVERSITY | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI167037 | 65,926 | — | — | 65,926 | — |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI171477 | 106,967 | — | — | 106,967 | — |
| TULANE UNIVERSITY | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI062907 | 81,467 | — | — | 81,467 | — |
| VANDERBILT UNIVERSITY | | | | | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | 93.855 | AI167799 | 3,658 | — | — | 3,658 | — |
| Total ALN 93.855 | | | 31,681,047 | — | — | 31,681,047 | 2,868,566 |
| BIOMEDICAL RESEARCH AND RESEARCH TRAINING | 93.859 | | 15,785,362 | — | — | 15,785,362 | 187,329 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| BIOMEDICAL RESEARCH AND RESEARCH TRAINING | 93.859 | GM072804 | 22,415 | — | — | 22,415 | — |
| BIOMEDICAL RESEARCH AND RESEARCH TRAINING | 93.859 | GM139801 | 37,590 | — | — | 37,590 | — |
| THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER | | | | | | | |
| BIOMEDICAL RESEARCH AND RESEARCH TRAINING | 93.859 | GM125640 | 9,226 | — | — | 9,226 | — |
| BIOMEDICAL RESEARCH AND RESEARCH TRAINING | 93.859 | GM130838 | 8,462 | — | — | 8,462 | — |
| PACIFIC NORTHWEST RESEARCH INSTITUTE | | | | | | | |
| BIOMEDICAL RESEARCH AND RESEARCH TRAINING | 93.859 | GM132589 | 16,296 | — | — | 16,296 | — |
| TEXAS A&M UNIVERSITY | | | | | | | |
| BIOMEDICAL RESEARCH AND RESEARCH TRAINING | 93.859 | GM132436 | 69,501 | — | — | 69,501 | — |
| BIOMEDICAL RESEARCH AND RESEARCH TRAINING | 93.859 | GM145416 | 641,965 | — | — | 641,965 | — |
| COLUMBIA UNIVERSITY | | | | | | | |
| BIOMEDICAL RESEARCH AND RESEARCH TRAINING | 93.859 | AI150470 | 118,158 | — | — | 118,158 | — |
| UNIVERSITY OF ILLINOIS | | | | | | | |
| BIOMEDICAL RESEARCH AND RESEARCH TRAINING | 93.859 | GM136384 | 29,193 | — | — | 29,193 | — |
| Total ALN 93.859 | | | 16,738,168 | — | — | 16,738,168 | 187,329 |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | | \$ 24,779,469 | \$ — | \$ — | \$ 24,779,469 | \$ 2,925,861 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>BOSTON UNIVERSITY</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD101421 | 43,717 | — | — | 43,717 | — |
| <i>CHILDREN'S HOSPITAL OF PHILADELPHIA</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD101528 | 118,149 | — | — | 118,149 | — |
| <i>CHILDREN'S NATIONAL MEDICAL CENTER</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD099131 | 6,313 | — | — | 6,313 | — |
| <i>CHILDREN'S RESEARCH INSTITUTE</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD061221 | 179,946 | — | — | 179,946 | — |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD094213 | 11,859 | — | — | 11,859 | — |
| <i>COLUMBIA UNIVERSITY</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD055651 | 231,905 | — | — | 231,905 | — |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD107451 | 84,374 | — | — | 84,374 | — |
| <i>CORNELL UNIVERSITY</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD109392 | 17,004 | — | — | 17,004 | — |
| <i>INDIANA UNIVERSITY</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD107120 | 253,866 | — | — | 253,866 | — |
| <i>THE RESEARCH INSTITUTE AT NATIONWIDE CHILDREN'S HOSPITAL</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD095976 | 10,134 | — | — | 10,134 | — |
| <i>THE NEMOURS FOUNDATION</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD100985 | 110,296 | — | — | 110,296 | — |
| <i>HARVARD MEDICAL SCHOOL</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD103133 | 564,394 | — | — | 564,394 | — |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD101351 | 28,708 | — | — | 28,708 | — |
| <i>GEORGE WASHINGTON UNIVERSITY</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD036801 | 10,298 | — | — | 10,298 | — |
| <i>WEILL MEDICAL COLLEGE</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD111089 | 161,707 | — | — | 161,707 | — |
| <i>TEMPLE UNIVERSITY</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD109362 | 35,259 | — | — | 35,259 | — |
| <i>UNIVERSITY OF CALIFORNIA, SAN FRANCISCO</i> | | | | | | | |
| COVID-19 CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD105618 | 28,000 | — | — | 28,000 | — |
| <i>JOHNS HOPKINS UNIVERSITY</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD103811 | 3,904 | — | — | 3,904 | — |
| <i>UNIVERSITY OF COLORADO DENVER</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD098415 | 11,411 | — | — | 11,411 | — |
| <i>UNIVERSITY OF HOUSTON</i> | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD095520 | 1,156 | — | — | 1,156 | — |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD086765 | 157,834 | — | — | 157,834 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| UNIVERSITY OF MISSOURI | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD108198 | \$ 89,418 | \$ — | \$ — | \$ 89,418 | \$ — |
| UNIVERSITY OF UTAH | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD105462 | 11,201 | — | — | 11,201 | — |
| UNIVERSITY OF WISCONSIN | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | 75N93021C00006 | 75,269 | — | — | 75,269 | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD093660 | (522) | — | — | (522) | — |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD105173 | 18,655 | — | — | 18,655 | — |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD108201 | 10,813 | — | — | 10,813 | — |
| NEW YORK UNIVERSITY | | | | | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | HD100929 | 8,727 | — | — | 8,727 | — |
| Total ALN 93.865 | | | 27,063,264 | — | — | 27,063,264 | 2,925,861 |
| COVID-19 AGING RESEARCH | 93.866 | | 342 | — | — | 342 | — |
| AGING RESEARCH | 93.866 | | 19,594,868 | — | — | 19,594,868 | 1,184,599 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| BAYLOR SCOTT AND WHITE RESEARCH INSTITUTE | | | | | | | |
| AGING RESEARCH | 93.866 | AG061973 | 174,200 | — | — | 174,200 | — |
| BOSTON UNIVERSITY | | | | | | | |
| AGING RESEARCH | 93.866 | AG058589 | 277,365 | — | — | 277,365 | — |
| DUKE UNIVERSITY | | | | | | | |
| AGING RESEARCH | 93.866 | AG070149 | 2,776 | — | — | 2,776 | — |
| EMORY UNIVERSITY | | | | | | | |
| AGING RESEARCH | 93.866 | AG061357 | 37,643 | — | — | 37,643 | — |
| AGING RESEARCH | 93.866 | AG065187 | 125,768 | — | — | 125,768 | — |
| ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI | | | | | | | |
| AGING RESEARCH | 93.866 | AG078755 | 182,119 | — | — | 182,119 | — |
| NEW YORK UNIVERSITY | | | | | | | |
| AGING RESEARCH | 93.866 | AG069822 | 12,374 | — | — | 12,374 | — |
| OREGON HEALTH & SCIENCE | | | | | | | |
| AGING RESEARCH | 93.866 | AG079356 | 6,071 | — | — | 6,071 | — |
| PENNINGTON BIOMEDICAL RESEARCH CENTER | | | | | | | |
| AGING RESEARCH | 93.866 | AG073204 | 10,396 | — | — | 10,396 | — |
| OHIO STATE UNIVERSITY | | | | | | | |
| AGING RESEARCH | 93.866 | AG058822 | 6,601 | — | — | 6,601 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| <i>RICE UNIVERSITY</i> | | | | | | | |
| AGING RESEARCH | 93.866 | AG061597 | \$ 6,143 | \$ — | \$ — | \$ 6,143 | \$ — |
| AGING RESEARCH | 93.866 | AG075946 | 12,974 | — | — | 12,974 | — |
| AGING RESEARCH | 93.866 | AG062690 | 15,106 | — | — | 15,106 | — |
| AGING RESEARCH | 93.866 | AG074229 | 89,998 | — | — | 89,998 | — |
| <i>SANFORD BURNHAM PREBYS MEDICAL DISCOVERY INSTITUTE</i> | | | | | | | |
| AGING RESEARCH | 93.866 | AG071464 | 54,767 | — | — | 54,767 | — |
| <i>WAKE FOREST UNIVERSITY HEALTH SCIENCES</i> | | | | | | | |
| AGING RESEARCH | 93.866 | AG062689 | 790,475 | — | — | 790,475 | — |
| AGING RESEARCH | 93.866 | AG058969 | 37,241 | — | — | 37,241 | — |
| AGING RESEARCH | 93.866 | AG063744 | 10,670 | — | — | 10,670 | — |
| AGING RESEARCH | 93.866 | AG064440 | 100,565 | — | — | 100,565 | — |
| <i>UNIVERSITY OF ARIZONA</i> | | | | | | | |
| AGING RESEARCH | 93.866 | AG065169 | 261,515 | — | — | 261,515 | — |
| <i>UNIVERSITY OF CALIFORNIA, LOS ANGELES</i> | | | | | | | |
| AGING RESEARCH | 93.866 | AG036695 | 427 | — | — | 427 | — |
| <i>UNIVERSITY OF CALIFORNIA, SAN FRANCISCO</i> | | | | | | | |
| AGING RESEARCH | 93.866 | AG064025 | 12,049 | — | — | 12,049 | — |
| <i>UNIVERSITY OF HOUSTON</i> | | | | | | | |
| AGING RESEARCH | 93.866 | AG065170 | 8,471 | — | — | 8,471 | — |
| <i>UNIVERSITY OF FLORIDA</i> | | | | | | | |
| AGING RESEARCH | 93.866 | AG083902 | 21,815 | — | — | 21,815 | — |
| <i>UNIVERSITY OF SOUTHERN CALIFORNIA</i> | | | | | | | |
| AGING RESEARCH | 93.866 | AG010483 | 80,150 | — | — | 80,150 | — |
| AGING RESEARCH | 93.866 | AG024904 | 68,429 | — | — | 68,429 | — |
| AGING RESEARCH | 93.866 | AG053798 | 580 | — | — | 580 | — |
| AGING RESEARCH | 93.866 | AG063689 | 127,925 | — | — | 127,925 | — |
| AGING RESEARCH | 93.866 | AG054029 | 334,966 | — | — | 334,966 | — |
| AGING RESEARCH | 93.866 | AG061848 | 94,802 | — | — | 94,802 | — |
| <i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i> | | | | | | | |
| AGING RESEARCH | 93.866 | AG069466 | 37,772 | — | — | 37,772 | — |
| AGING RESEARCH | 93.866 | AG078523 | 13,797 | — | — | 13,797 | — |
| AGING RESEARCH | 93.866 | AG082132 | 36,506 | — | — | 36,506 | — |
| AGING RESEARCH | 93.866 | AG083962 | 24,781 | — | — | 24,781 | — |
| AGING RESEARCH | 93.866 | AG084130 | 5,426 | — | — | 5,426 | — |
| AGING RESEARCH | 93.866 | AG074226 | 211,719 | — | — | 211,719 | — |
| AGING RESEARCH | 93.866 | AG076144 | 2,850 | — | — | 2,850 | — |
| AGING RESEARCH | 93.866 | AG057587 | 223,289 | — | — | 223,289 | — |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM (continued): | | | | | | | |
| UNIVERSITY OF WISCONSIN | | | | | | | |
| AGING RESEARCH | 93.866 | AG068515 | \$ 27,732 | \$ — | \$ — | \$ 27,732 | \$ — |
| WASHINGTON UNIVERSITY | | | | | | | |
| AGING RESEARCH | 93.866 | AG070436 | 61,926 | — | — | 61,926 | — |
| Total ALN 93.866 | | | 23,205,389 | — | — | 23,205,389 | 1,184,599 |
| VISION RESEARCH | 93.867 | | 13,927,686 | — | — | 13,927,686 | 1,194,965 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| JAEB CENTER FOR HEALTH RESEARCH FOUNDATION, INC | | | | | | | |
| VISION RESEARCH | 93.867 | EY011751 | 29,104 | — | — | 29,104 | — |
| VISION RESEARCH | 93.867 | EY014231 | 92,699 | — | — | 92,699 | — |
| VISION RESEARCH | 93.867 | EY030030 | 9,828 | — | — | 9,828 | — |
| RICE UNIVERSITY | | | | | | | |
| VISION RESEARCH | 93.867 | EY032596 | 83,114 | — | — | 83,114 | — |
| JOHNS HOPKINS UNIVERSITY | | | | | | | |
| VISION RESEARCH | 93.867 | EY033103 | 19,058 | — | — | 19,058 | — |
| NEW YORK UNIVERSITY | | | | | | | |
| COVID-19 VISION RESEARCH | 93.867 | EY026869 | (2,230) | — | — | (2,230) | — |
| UNIVERSITY OF HOUSTON | | | | | | | |
| VISION RESEARCH | 93.867 | EY034671 | 3,407 | — | — | 3,407 | — |
| UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT SAN ANTONIO | | | | | | | |
| VISION RESEARCH | 93.867 | EY032898 | 24,455 | — | — | 24,455 | — |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON | | | | | | | |
| VISION RESEARCH | 93.867 | EY032768 | 31,759 | — | — | 31,759 | — |
| Total ALN 93.867 | | | 14,218,880 | — | — | 14,218,880 | 1,194,965 |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| RICE UNIVERSITY | | | | | | | |
| MEDICAL LIBRARY ASSISTANCE | 93.879 | LM007093 | (3,203) | — | — | (3,203) | — |
| UNIVERSITY OF CENTRAL OKLAHOMA | | | | | | | |
| MEDICAL LIBRARY ASSISTANCE | 93.879 | LM013938 | 82,702 | — | — | 82,702 | — |
| Total ALN 93.879 | | | 79,499 | — | — | 79,499 | — |
| PRIMARY CARE TRAINING AND ENHANCEMENT | 93.884 | | 98,339 | — | — | 98,339 | — |
| NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM | 93.889 | | — | — | 2,055,150 | 2,055,150 | 840,908 |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM: <i>REACH UP, INC</i> HEALTHY START INITIATIVE | 93.926 | H49MC12793 | \$ — | \$ — | \$ — | \$ — | — |
| PASS-THROUGH AWARD FROM: <i>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</i> HIV PREVENTION ACTIVITIES_HEALTH DEPARTMENT BASED | 93.940 | HS000077800010 | — | — | 138,063 | 138,063 | — |
| PASS-THROUGH AWARD FROM: <i>FLORIDA STATE UNIVERSITY</i> HIV DEMONSTRATION, RESEARCH, PUBLIC AND PROFESSIONAL EDUCATION PROJECTS | 93.941 | PS005246 | 7,067 | — | — | 7,067 | — |
| PASS-THROUGH AWARD FROM: <i>UNIVERSITY OF ILLINOIS</i> EPIDEMIOLOGIC RESEARCH STUDIES OF AIDS AND HIV INFECTION IN SELECTED POPULATION GROUPS | 93.943 | PS005246 | 5,775 | — | — | 5,775 | — |
| COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND <i>INFANT HEALTH</i> | 93.946 | | 34,911 | — | — | 34,911 | — |
| PASS-THROUGH AWARD FROM: <i>SANTA MARIA HOSTEL</i> BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE <i>THE UNIVERSITY OF TEXAS AT AUSTIN</i> BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE | 93.959 | B08TI083545 | — | — | 95,486 | 95,486 | — |
| | 93.959 | HHS00104230003 | — | — | 480,531 | 480,531 | — |
| Total ALN 93.959 | | | — | — | 576,017 | 576,017 | — |
| PPHF GERIATRIC EDUCATION CENTERS | 93.969 | | 777,374 | — | — | 777,374 | 252,366 |
| SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS | 93.977 | | 113,401 | — | — | 113,401 | — |
| INTERNATIONAL RESEARCH AND RESEARCH TRAINING | 93.989 | | 529,715 | — | — | 529,715 | 99,375 |
| PASS-THROUGH AWARD FROM: <i>MAKERERE UNIVERSITY</i> INTERNATIONAL RESEARCH AND RESEARCH TRAINING <i>UNIVERSITY OF MARYLAND</i> INTERNATIONAL RESEARCH AND RESEARCH TRAINING | 93.989 | TW011898 | 16,911 | — | — | 16,911 | — |
| | 93.989 | TW012274 | 236,340 | — | — | 236,340 | — |
| Total ALN 93.989 | | | 782,966 | — | — | 782,966 | 99,375 |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|--|---------------------------------|--|----------------------------------|--------------------------------------|----------------------------|----------------------------|-----------------------------------|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | | | |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>THE UNIVERSITY OF TEXAS AT AUSTIN (TEXAS DEPARTMENT OF STATE HEALTH SERVICES)</i> | | | | | | | |
| | 93RD | COVID-19 CDC #75D30122C14673 | 390,198 | — | — | 390,198 | — |
| | 93RD | HHSN2682016000331 | 4,637,172 | — | — | 4,637,172 | 4,626,122 |
| | 93RD | NIH 75N91023P00542 | 114,292 | — | — | 114,292 | — |
| | 93RD | NIH 75N93023P00568 | 235,974 | — | — | 235,974 | — |
| | 93RD | NIH 75N92023D00012 | 481,770 | — | — | 481,770 | — |
| | 93RD | NIH 75N93022P00766 | 9,852 | — | — | 9,852 | — |
| | 93RD | NIH 75N93022P00891 | 1,184,879 | — | — | 1,184,879 | — |
| | 93RD | NIH 75N95023P00006 | 154,558 | — | — | 154,558 | — |
| | 93RD | NIH 75N93023P01316 | 9,383 | — | — | 9,383 | — |
| | 93RD | 75N93019F00132 | 6,232 | — | — | 6,232 | — |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| <i>ATLANTA RESEARCH AND EDUCATION FOUNDATION</i> | 93RD | CDC 75D30119C04211 | 623,155 | — | — | 623,155 | — |
| <i>COVID-19 BOSTON CHILDREN'S HOSPITAL</i> | 93RD | CDC 75D30120C07725 | 9,508 | — | — | 9,508 | — |
| <i>COVID-19 BOSTON CHILDREN'S HOSPITAL</i> | 93RD | CDC 75D30121C10297 | 31,686 | — | — | 31,686 | — |
| <i>COVID-19 BOSTON CHILDREN'S HOSPITAL</i> | 93RD | CDC 75D30122C1333 | 7,698 | — | — | 7,698 | — |
| <i>BOSTON CHILDREN'S HOSPITAL</i> | 93RD | CDC 75D30121C10297 | 26,388 | — | — | 26,388 | — |
| <i>COLUMBIA UNIVERSITY</i> | 93RD | 80ARC023CA004 | 37,235 | — | — | 37,235 | — |
| <i>DUKE UNIVERSITY</i> | 93RD | HHSN-2752018000031 | 113,903 | — | — | 113,903 | — |
| <i>HENNEPIN RESEARCH INSTITUTE</i> | 93RD | 75N-94019C00006 | 29,972 | — | — | 29,972 | — |
| <i>MEDSTAR RESEARCH INSTITUTE</i> | 93RD | HHSP2332015000221 | 207,698 | — | — | 207,698 | — |
| <i>NATIONAL MARROW DONOR PROGRAM</i> | 93RD | NUMBER 1703 | 23,068 | — | — | 23,068 | — |
| <i>NATIONAL MARROW DONOR PROGRAM</i> | 93RD | NUMBER 1704 | 3,922 | — | — | 3,922 | — |
| <i>NATIONAL MARROW DONOR PROGRAM</i> | 93RD | NUMBER 1705 | 27,729 | — | — | 27,729 | — |
| <i>NATIONAL MARROW DONOR PROGRAM</i> | 93RD | NUMBER 1903 | 11,562 | — | — | 11,562 | — |
| <i>NRG ONCOLOGY FOUNDATION, INC</i> | 93RD | NCORP | 57,900 | — | — | 57,900 | — |
| <i>UNIVERSITY OF ALABAMA AT BIRMINGHAM</i> | 93RD | HHSN272201600018C | 71,094 | — | — | 71,094 | — |
| <i>UNIVERSITY OF CHICAGO</i> | 93RD | 75Q80120D00018 | 103,194 | — | — | 103,194 | — |
| <i>UNIVERSITY OF MICHIGAN</i> | 93RD | HHSN2682018000021 | 118,897 | — | — | 118,897 | — |
| <i>UNIVERSITY OF NORTH CAROLINA</i> | 93RD | 75N92022F0001 | 455,493 | — | — | 455,493 | — |
| <i>UNIVERSITY OF SOUTH FLORIDA</i> | 93RD | NIDDK-TRIAL.NET | 297 | — | — | 297 | — |
| TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | 422,629,513 | 183,497 | 12,570,508 | 435,383,518 | 56,897,440 |

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number (ALN) | Pass-Through Entity/Other Identifying Number | Research and Development Cluster | Student Financial Assistance Cluster | Other Federal Expenditures | Total Federal Expenditures | Amounts Provided to Subrecipients |
|---|--|---|--|---|----------------------------------|----------------------------------|---|
| DEPARTMENT OF HOMELAND SECURITY | | | | | | | |
| PASS-THROUGH AWARD FROM: | | | | | | | |
| HARRIS COUNTY | | | | | | | |
| COVID-19 DISASTER GRANTS – PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) | 97.036 | SMARTPOD | \$ – | \$ – | \$ 4,563 | \$ 4,563 | \$ – |
| DISASTER GRANTS – PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) | 97.036 | SMARTPOD | – | – | 35,488 | 35,488 | – |
| Total ALN 97.036 | | | – | – | 40,051 | 40,051 | – |
| TOTAL DEPARTMENT OF HOMELAND SECURITY | | | – | – | 40,051 | 40,051 | – |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | \$ 475,139,612 | \$ 24,862,121 | \$ 17,762,145 | \$ 517,763,878 | \$ 67,960,628 |

Baylor College of Medicine

Schedule of Expenditures of State Awards

Year Ended June 30, 2024

| Program Description | Pass-Through Entity/Other Identifying Number | Total Expenditures | Amounts Provided to Subrecipients |
|---|--|-----------------------|---|
| State of Texas: Direct & Pass-through | | | |
| CANCER PREVENTION & RESEARCH INSTITUTE OF TEXAS | | | |
| DIRECT AWARD: | | | |
| | RP230285 | \$ 234,514 | \$ — |
| | PP170094 | (518) | — |
| | PP190051 | 24,620 | 19,487 |
| | PP200068 | 524,282 | 70,000 |
| | PP210007 | 144,417 | 142,672 |
| | PP210031 | 32,456 | — |
| | PP210044 | 547,495 | — |
| | PP220017 | 336,115 | — |
| | PP220024 | 164,689 | 67,200 |
| | PP220038 | 16,202 | — |
| | PP240021 | 54,290 | — |
| | RP120685 | (18) | — |
| | RP170169 | (1,338) | — |
| | RP180196 | 2,393 | — |
| | RP180381 | 61,227 | 24,175 |
| | RP180672 | 418,946 | — |
| | RP180674 | 106,769 | — |
| | RP180785 | 472,226 | — |
| | RP190002 | 24,623 | — |
| | RP190132 | 96,732 | — |
| | RP190160 | 372,844 | — |
| | RP190279 | 30,487 | 21,930 |
| | RP190522 | (2,071) | — |
| | RP190602 | 724,809 | 157,971 |
| | RP190641 | 657,741 | — |
| | RP200025 | 598,592 | 276,151 |

Baylor College of Medicine

Schedule of Expenditures of State Awards (continued)

| Program Description | Pass-Through Entity/Other Identifying Number | Total Expenditures | Amounts Provided to Subrecipients |
|---|--|--------------------|-----------------------------------|
| State of Texas: Direct & Pass-through (continued) | | | |
| CANCER PREVENTION & RESEARCH INSTITUTE OF TEXAS (continued) | | | |
| | RP200135 | \$ 278,358 | \$ — |
| | RP200402 | 1,895 | — |
| | RP200439 | 171,241 | — |
| | RP200443 | 31,778 | — |
| | RP200504 | 898,651 | — |
| | RP200537 | 610,475 | 47,912 |
| | RP200584 | 299,541 | — |
| | RP200620 | 4,367 | — |
| | RP200633 | 438,597 | — |
| | RP210027 | 788,449 | — |
| | RP210037 | 419,503 | — |
| | RP210064 | 589,345 | 166,770 |
| | RP210075 | 9,302 | — |
| | RP210143 | 169,756 | 85,331 |
| | RP210158 | 97,602 | 12,616 |
| | RP210227 | 792,915 | — |
| | RP220050 | 371,858 | — |
| | RP220119 | 193,942 | 40,977 |
| | RP220127 | 429,503 | — |
| | RP220218 | 300,397 | 96,792 |
| | RP220232 | 328,225 | — |
| | RP220332 | 322,223 | — |
| | RP220468 | 333,655 | — |
| | RP220480 | 281,763 | — |
| | RP220524 | 157,113 | — |
| | RP220532 | 337,007 | 161,152 |
| | RP220646 | 655,913 | 14,215 |

Baylor College of Medicine

Schedule of Expenditures of State Awards (continued)

| Program Description | Pass-Through Entity/Other Identifying Number | Total Expenditures | Amounts Provided to Subrecipients |
|---|--|--------------------|-----------------------------------|
| State of Texas: Direct & Pass-through (continued) | | | |
| CANCER PREVENTION & RESEARCH INSTITUTE OF TEXAS (continued) | | | |
| | RP220666 | \$ 122,990 | \$ — |
| | RP230026 | 268,016 | — |
| | RP230120 | 241,905 | — |
| | RP230391 | 404,525 | — |
| | RP240131 | 55,590 | — |
| | RP240137 | 32,815 | — |
| | RP240143 | 19,545 | — |
| | RP240263 | 27,111 | — |
| | RP240291 | 51,062 | — |
| | RP240380 | — | — |
| | RR160009 | 117,333 | — |
| | RR160027 | 7,023 | — |
| | RR170024 | 452,863 | — |
| | RR170036 | 1,114 | — |
| | RR170048 | 239,937 | — |
| | RR180061 | 483,131 | 44,449 |
| | RR180072 | 137,805 | — |
| | RR190043 | 774,376 | — |
| | RR190054 | 420,330 | — |
| | RR190104 | 331,745 | — |
| | RR200009 | 504,993 | — |
| | RR200040 | 519,865 | — |
| | RR200063 | 251,981 | 99,571 |
| | RR200065 | 131,762 | — |
| | RR200076 | 241,775 | — |
| | RR200079 | 235,790 | — |
| | RR200080 | 496,531 | — |
| | RR210012 | 432,304 | — |

Baylor College of Medicine

Schedule of Expenditures of State Awards (continued)

| Program Description | Pass-Through Entity/Other Identifying Number | Total Expenditures | Amounts Provided to Subrecipients |
|---|--|--------------------|-----------------------------------|
| State of Texas: Direct & Pass-through (continued) | | | |
| CANCER PREVENTION & RESEARCH INSTITUTE OF TEXAS (continued) | | | |
| | RR210013 | \$ 320,697 | \$ — |
| | RR210029 | 391,170 | — |
| | RR210031 | 785,491 | — |
| | RR210037 | 150,050 | — |
| | RR210040 | 160,811 | — |
| | RR210056 | 285,018 | — |
| | RR210066 | 253,186 | — |
| | RR210082 | 346,164 | — |
| | RR220012 | 350,815 | — |
| | RR220033 | 794,444 | — |
| | RR220035 | 331,365 | — |
| | RR220039 | 361,564 | — |
| | RR220051 | 2,495,815 | — |
| | RR220069 | 397,370 | — |
| | RR220094 | 547,345 | — |
| | RR230040 | 127,292 | — |
| | RR230042 | 242,451 | — |
| | | <hr/> 30,301,163 | <hr/> 1,549,371 |
| PASS THROUGH AWARD FROM: | | | |
| PERIMETER MEDICAL IMAGING | DP190087 | 157 | — |
| | | <hr/> 157 | <hr/> — |
| RICE UNIVERSITY | | | |
| | RP210205 | 1,649 | — |
| | | <hr/> 1,649 | <hr/> — |

Baylor College of Medicine

Schedule of Expenditures of State Awards (continued)

| Program Description | Pass-Through Entity/Other Identifying Number | Total Expenditures | Amounts Provided to Subrecipients |
|--|--|--------------------|-----------------------------------|
| State of Texas: Direct & Pass-through (continued) | | | |
| CANCER PREVENTION & RESEARCH INSTITUTE OF TEXAS (continued) | | | |
| PASS THROUGH AWARD FROM (continued): | | | |
| <i>TEXAS A&M UNIVERSITY HEALTH SCIENCE CENTER</i> | | | |
| | RP170719 | \$ 335,113 | \$ — |
| | RP180131 | — | — |
| | RR200043 | 239,129 | — |
| | RP210043 | 123,022 | — |
| | | <hr/> 697,264 | <hr/> — |
| <i>TEXAS TECH UNIVERSITY</i> | | | |
| | RP230420 | 4,341 | — |
| | | <hr/> 4,341 | <hr/> — |
| <i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i> | | | |
| | RP190192 | — | — |
| | RP200383 | 3,814 | — |
| | RP220208 | 65,508 | — |
| | RP220021 | 31,066 | — |
| | RP180712 | 8,265 | — |
| | | <hr/> 108,653 | <hr/> — |
| <i>THE METHODIST HOSPITAL RESEARCH INSTITUTE</i> | | | |
| | RP210144 | 26,115 | — |
| | RP210144 | (6,600) | — |
| | | <hr/> 19,515 | <hr/> — |

Baylor College of Medicine

Schedule of Expenditures of State Awards (continued)

| Program Description | Pass-Through Entity/Other Identifying Number | Total Expenditures | Amounts Provided to Subrecipients |
|---|--|--------------------|-----------------------------------|
| State of Texas: Direct & Pass-through (continued) | | | |
| CANCER PREVENTION & RESEARCH INSTITUTE OF TEXAS (continued) | | | |
| PASS THROUGH AWARD FROM (continued): | | | |
| <i>THE UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON</i> | | | |
| | RP1900019/0014308A | \$ 27 | \$ — |
| | PP200017 | (8) | — |
| | RR210018 | 24,052 | — |
| | | <u>24,071</u> | <u>—</u> |
| <i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i> | | | |
| | PP180089 | 32,743 | — |
| | RP210111 | 5,079 | — |
| | | <u>37,823</u> | <u>—</u> |
| <i>THE UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER</i> | | | |
| | RP230330 | 60,590 | — |
| | RP200554 | 53,367 | — |
| | | <u>113,957</u> | <u>—</u> |
| <i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT SAN ANTONIO</i> | | | |
| | RP220137 | 15,529 | — |
| | | <u>15,529</u> | <u>—</u> |
| TOTAL CANCER PREVENTION & RESEARCH INSTITUTE OF TEXAS | | 31,324,121 | 1,549,371 |
| TEXAS COUNCIL ON ALZHEIMER'S DISEASE AND RELATED DISORDERS | | | |
| | TX COUNCIL ALZHEIMER/DISORDERS | 38,969 | — |
| TOTAL TEXAS COUNCIL ON ALZHEIMER'S DISEASE AND RELATED DISORDERS | | 38,969 | — |

Baylor College of Medicine

Schedule of Expenditures of State Awards (continued)

| Program Description | Pass-Through Entity/Other Identifying Number | Total Expenditures | Amounts Provided to Subrecipients |
|--|--|--------------------|-----------------------------------|
| TOBACCO SETTLEMENT FUNDS | | | |
| | BCM TOBACCO ENDOWMENT | \$ 1,081,345 | \$ — |
| | STATE MANAGED TOBACCO FUNDS | 1,798,324 | — |
| TOTAL TOBACCO SETTLEMENT FUNDS | | 2,879,669 | — |
| JOINT ADMISSIONS MEDICAL PROGRAM (JAMP) COUNCIL | | | |
| | MEDICAL SCHOOL PROGRAM | 39,857 | — |
| | SPECIAL PROJECTS FOR PROGRAM INITIATIVES | 19,698 | — |
| | SUMMER PROGRAM | 93,428 | — |
| TOTAL JOINT ADMISSIONS MEDICAL PROGRAM COUNCIL | | 152,983 | — |
| TEXAS HIGHER EDUCATION COORDINATING BOARD | | | |
| FAMILY PRACTICE RESIDENCY PROGRAM | THE CB AGREEMENT NUMBER 28454 | 18,513 | — |
| FAMILY PRACTICE RESIDENCY PROGRAM | THE CB AGREEMENT NUMBER 00111 | 161,551 | — |
| | | 180,064 | — |
| GRADUATE MEDICAL EDUCATION – RESIDENT SUPPORT | | | |
| GRADUATE MEDICAL EDUCATION – RESIDENT SUPPORT | THE CB # 25463 | (253) | — |
| GRADUATE MEDICAL EDUCATION – RESIDENT SUPPORT | THE CB # 25309 | — | — |
| GRADUATE MEDICAL EDUCATION – RESIDENT SUPPORT | THE CB #23 | 4,682,860 | — |
| GRADUATE MEDICAL EDUCATION – RESIDENT SUPPORT | THE CB # 27872 | 1,327,237 | — |
| GME EXPANSION GRANT | TX HIGHER EDUC COORD BOARD 26195 | 280,645 | — |
| GME EXPANSION GRANT | TX HIGHER EDUC COORD BOARD 26196 | 918,409 | — |
| GME EXPANSION GRANT | TX IHGHER EDUC COORD BOARD 22798 | 860 | — |
| GME EXPANSION GRANT | TX HIGHER EDUC COORD BOARD 26197 | 504,441 | — |
| GME EXPANSION GRANT | TX HIGHER EDUC COORD BOARD 26326 | 450,073 | — |
| GME EXPANSION GRANT | TX HIGHER EDUC COORD BOARD 26436 | 1,037,599 | — |
| GME EXPANSION GRANT | TX HIGHER EDUC COORD BOARD 26437 | 565,797 | — |
| | | 9,767,668 | — |

Baylor College of Medicine

Schedule of Expenditures of State Awards (continued)

| Program Description | Pass-Through Entity/Other Identifying Number | Total Expenditures | Amounts Provided to Subrecipients |
|--|--|--------------------|-----------------------------------|
| TEXAS HIGHER EDUCATION COORDINATING BOARD (continued) | | | |
| UNDERGRADUATE MEDICAL EDUCATION PROGRAM | | | |
| UNDERGRADUATE MEDICAL EDUCATION PROGRAM | THE CB # 27 | \$ 24,270,606 | \$ — |
| UNDERGRADUATE MEDICAL EDUCATION PROGRAM | HOLD HARMLESS | 1,753,079 | — |
| UNDERGRADUATE MEDICAL EDUCATION PROGRAM | MISSION SUPPORT - ADMISSIONS | (338) | — |
| UNDERGRADUATE MEDICAL EDUCATION PROGRAM | MISSION SUPPORT | (281) | — |
| | | <u>26,023,066</u> | <u>—</u> |
| EMERGENCY AND TRAUMA CARE EDUCATION | THE CB AGREEMENT NUMBER 27763 / 28902 | 151,560 | — |
| | | <u>151,560</u> | <u>—</u> |
| AUTISM GRANT PROGRAM - INNOVATIVE TREATMENT MODELS | THE CB AGREEMENT NUMBER 22971 / 23459 | (195) | — |
| AUTISM GRANT PROGRAM - PARENT DIRECTED TREATMENT | THE CB AGREEMENT NUMBER 27507 / 29598 | 282,969 | — |
| | | <u>282,774</u> | <u>—</u> |
| PASS THROUGH AWARD FROM: | | | |
| THE UNIVERSITY OF TEXAS SYSTEM - TEXAS CHILD MENTAL HEALTH CARE CONSORTIUM | | 5,316,811 | 148,875 |
| | | <u>5,316,811</u> | <u>148,875</u> |
| TOTAL TEXAS HIGHER EDUCATION COORDINATING BOARD | | 41,721,942 | 148,875 |
| TEXAS DEPARTMENT OF FAMILY & PROTECTIVE SERVICES | | | |
| PASS-THROUGH FROM DEPARTMENT OF FAMILY & PROTECTIVE SERVICES | | | |
| THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER | | | |
| SAFE BABIES PROJECT | HHS000820100001 | 172,476 | — |
| RESEARCH AND EVALUATION SERVICES | HHS000705200001 | 77,213 | — |
| TOTAL TEXAS DEPARTMENT OF FAMILY & PROTECTIVE SERVICES | | 249,689 | — |

Baylor College of Medicine

Schedule of Expenditures of State Awards (continued)

| Program Description | Pass-Through Entity/Other Identifying Number | Total Expenditures | Amounts Provided to Subrecipients |
|--|--|--------------------|-----------------------------------|
| TEXAS DEPARTMENT OF STATE HEALTH SERVICES | | | |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | 537-18-0098-00001 | \$ 3,482 | \$ — |
| | HHS001277800001 | 35,944 | — |
| | | <u>39,426</u> | <u>—</u> |
| PASS-THROUGH FROM TEXAS DEPARTMENT OF STATE HEALTH SERVICES | | | |
| <i>HARRIS HEALTH</i> | | | |
| HIV/STD Program | HIV PERI-NATAL TRANSMISSION PREVENTION FY24 | 122,861 | — |
| | | <u>122,861</u> | <u>—</u> |
| <i>THE UNIVERSITY OF TEXAS AT AUSTIN</i> | | | |
| LONE STAR STROKE CLINICAL TRIAL NETWORK | LONE STAR STROKE CLINICAL TRIAL NETWORK | 219,292 | — |
| DSHS GENETIC SEMINARS | HHS001011000001 | 133,760 | — |
| LONE STAR STROKE CLINICAL TRIAL NETWORK | COVID PILOT | 14,619 | — |
| LONE STAR STROKE CLINICAL TRIAL NETWORK | LONE STAR VAST | 22,474 | — |
| LONE STAR STROKE CLINICAL TRIAL NETWORK | LONE STAR STROKE CLINICAL TRIAL NETWORK | 2,706 | — |
| LONE STAR STROKE CLINICAL TRIAL NETWORK | LONE START STROKE FYWE | 15,255 | — |
| | | <u>408,106</u> | <u>—</u> |
| <i>UT HEALTH SCIENCE CENTER AT HOUSTON</i> | | | |
| ZIKA VIRUS | HHS000427700001 | 146,036 | — |
| SAFE BABIES PROJECT | HHS001398400001 | 156,233 | — |
| | | <u>302,269</u> | <u>—</u> |
| <i>UT HEALTH SCIENCE CENTER AT TYLER</i> | | | |
| TEXAS COLLABORATIVE FOR HEALTHY MOTHERS AND BABIES | HHS001396000001 | 111,948 | — |
| | HHS001001300001 | 129,346 | — |
| | | <u>241,294</u> | <u>—</u> |
| TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES | | 1,113,956 | — |

Baylor College of Medicine

Schedule of Expenditures of State Awards (continued)

| Program Description | Pass-Through Entity/Other Identifying Number | Total Expenditures | Amounts Provided to Subrecipients |
|---|--|-----------------------------|---|
| TEXAS HEALTH AND HUMAN SERVICES COMMISSION | | | |
| HEALTHY TEXAS WOMEN'S GRANT PROGRAM | 529-16-0132-00020 | \$ — | \$ — |
| FAMILY PLANNING GRANT PROGRAM | HHS000073460036 | 3,332,705 | — |
| FAMILY PLANNING GRANT PROGRAM | 529-16-0102-00011 | 1,655 | — |
| HOUSE BILL 1802 GRANT PROGRAM | HHS001195400001 | 410,654 | — |
| TOTAL TEXAS HEALTH AND HUMAN SERVICES COMMISSION | | 3,745,014 | — |
| <i>TOTAL EXPENDITURES OF STATE AWARDS</i> | | <i>\$ 81,226,344</i> | <i>\$ 1,698,246</i> |

Baylor College of Medicine

Notes to Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2024

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards and the schedule of expenditures of state awards (the Schedules) present a summary of the financial activities of Baylor College of Medicine (the College) for the year ended June 30, 2024, which have been funded by the federal and state governments. The information in the Schedules is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State of Texas Single Audit Circular*. Because the Schedules present only federal and state expenditure activities of the College, they are not intended to and do not present the financial position, changes in net assets, or cash flows of the College as a whole.

2. Summary of Significant Accounting Policies

The Schedules have been prepared on a modified accrual basis of accounting and include all expenditures of federal and state awards, direct and pass-through, received by the College from federal and state grantor agencies. Direct costs are charged to sponsored agreements on a cash basis except for salaries and fringe benefits that are charged on an accrual basis. Indirect costs are expensed against sponsored agreements at the close of the month in which the direct costs are charged and, therefore, are a combination of modified accrual and cash basis accounting. Federal and state awards are deemed to be expended when the College incurs the expenses. Such expenditures are recognized following the cost principles contained in Uniform Guidance or the *Texas Grant Management Standards* (TxGMS), as applicable, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Federal and state direct programs and pass-through programs are presented by federal or state department and, where applicable, the funding agency within the department and the pass-through entity.

The College did not elect to use 10% de minimis indirect costs rate as allowed under the Uniform Guidance.

Baylor College of Medicine

Notes to Schedule of Expenditures of Federal and State Awards (continued)

3. Administered Federal Loan Programs

Outstanding loans under administered federal loan programs as of June 30, 2024, were as follows:

| | Assistance Listing Number | Outstanding Balance June 30, 2024 |
|---|--|--|
| Federal Perkins Loan Program | 84.038 | \$ 343,952 |
| Health Professions Student Loans, Including Primary Care Loans, Loans for Disadvantaged Students (Health Professions Student Loans) | 93.342 | \$ 146,083 |

4. Federal Direct Student Loans Program

The College participated in the Federal Direct Student Loans Program (ALN 84.268), including Unsubsidized Stafford Loans and PLUS Loans. The College was not the recipient of the funds. The programs are considered as a component of the student financial assistance cluster. Loan disbursements under the programs for the year ended June 30, 2024, totaled \$24,021,602.

Baylor College of Medicine

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness identified?

 Yes X No

Significant deficiency identified?

 X Yes None reported

Noncompliance material to financial statements noted?

 Yes X No

Federal Awards

Internal control over major federal programs:

Material weaknesses identified?

 X Yes No

Significant deficiency identified?

 X Yes None reported

Type of auditor’s report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 X Yes No

State Awards

Internal control over major federal programs:

Material weaknesses identified?

 X Yes No

Significant deficiency identified?

 Yes X None reported

Type of auditor’s report issued on compliance for major state programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with State of Texas Single Audit Circular?

 X Yes No

Baylor College of Medicine

Schedule of Findings and Questioned Costs (continued)

Section I – Summary of Auditor’s Results (continued)

Identification of major federal programs

| Assistance Listing number(s) | Name of federal program or cluster |
|-------------------------------------|--|
| Various ALN Numbers | Research and Development Cluster |
| Various Listing number(s) | Student Financial Aid Cluster |
| 21.027 | Covid-19 Coronavirus State and Local Fiscal Recovery Funds |

Identification of major state programs

| Assistance Listing number(s) | Name of state program or cluster |
|-------------------------------------|---|
| No AL Number | Graduate Medical Education Resident support |
| No AL Number | Undergraduate Medical Education Program |
| No AL Number | UT System - TCMHCC |

Dollar threshold used to distinguish between
Type A and Type B federal programs:

\$ 3,000,000

Dollar threshold used to distinguish between
Type A and Type B state programs:

\$ 2,436,790

Auditee qualified as low-risk auditee?

X Yes No

Baylor College of Medicine

Schedule of Findings and Questioned Costs (continued)

Section II – Financial Statement Findings

Finding 2024-001 Preparation of the Financial Statements and Related Disclosures

Criteria or specific requirement (including statutory, regulatory or other citation):

Management is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free of material misstatement, for properly recording transactions in the accounting records, and for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.

Context:

In connection with the preparation and review of the College's FY24 financial statements and comparison to the related Schedule of Expenditures of Federal Awards ("SEFA"), and Schedule of Expenditures of State Awards ("SESA") as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and State Awards of Texas Singular Audit Circular, management identified differences in the presentation of grant-related expenses between the SAP general ledger and the SEFA/SESA statements. While expenditures on the SEFA/SESA were deemed to be complete and accurate, general ledger balances were concluded to be overstated with respect to indirect costs. Upon further investigation with the College's Mosaic IT partners, a design error was identified within the automated grant revenue journal entries put in place effective January 1, 2024 as part of the SAP S4 ERP implementation wherein ultimately indirect cost revenue for the six-month period ended June 30th was being double counted within direct grant and contract revenue as well as within expenses on the general ledger.

Effect or potential effect:

Lack of appropriate internal controls over the financial statement close process could lead to the material misstatement to the financial statements or omission of a material disclosure.

Cause:

Management did not have the appropriate internal controls in place to prevent or detect errors in the financial statement close process.

Identification as a repeat finding, if applicable:

This is not a repeat finding

Baylor College of Medicine

Schedule of Findings and Questioned Costs (continued)

Section II – Financial Statement Findings (continued)

Recommendation:

Management should enhance controls surrounding the financial statement close process.

Views of responsible officials and planned corrective actions:

Management agrees with the finding and has developed a plan to ensure proper review of the financial statements and reconciliation to the SEFA.

Baylor College of Medicine

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs

Finding 2024-002 Procurement

Information on the federal/state program:

Federal Programs:

Research and Development Cluster (R&D)

ALN:

93.855

Criteria or specific requirement (including statutory, regulatory or other citation):

Federal Program

2 CFR 200.303(a) requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

2 CFR 200.318 (i) General Procurement Standards states, “the non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.”

Condition:

The College did not maintain records for procurements sufficient to detail the history of procurement, including the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

Questioned costs:

\$65,815

Baylor College of Medicine

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs (continued)

Context:

EY selected and tested 8 procurements over \$50,000 with expenditures totaling, \$1,779,434 from a population of \$8,490,052 procurements over \$50,000 during the year ended June 30, 2024. Of the 8 expenditures selected for testing 1 procurement totaling \$65,815 did not have evidence of sole source justification.

Effect or potential effect:

The College did not comply with the general procurement standards and methods of procurement to be followed per the Uniform Guidance to maintain sufficient detail of the history of the procurement, including the rationale of the method of procurement.

Cause:

The College did not have effective internal controls and procedures in place to ensure the College maintained records for procurements sufficient to detail the history of procurement, including the rationale for the method of procurement and other required elements.

Identification as a repeat finding, if applicable:

This is not a repeat finding.

Recommendation:

The College should retain written documentation for procurements, documenting the history of the procurement prior to the procurement of goods or services including, but not limited to, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

Views of responsible officials and planned corrective actions:

Management agrees with the finding and has developed a plan to ensure that documentation is retained for sole source procurements.

Baylor College of Medicine

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs (continued)

Finding 2024-003 Indirect Cost

Information on the federal/state program:

Federal Award agency;

Research and Development Cluster

COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

ALN:

Various

21.027

Criteria or specific requirement (including statutory, regulatory or other citation):

Internal Controls

Federal Awards

2 CFR Section 200.303 of the Uniform Guidance states the following regarding internal control:

“The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

Condition:

The College did not retain documentation and evidence of review of the indirect cost amounts being charged to the R&D and CSLFRF programs. Management performed a monthly control that included reviewing a sample of indirect costs charged to grants on a sample basis. The College had a new ERP implementation that went into effect on January 1, 2024. Management did not perform the monthly control subsequent to the ERP implementation for the last 6 months of year.

Questioned costs:

None

Baylor College of Medicine

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs (continued)

Context:

During our testing over indirect cost, we selected 2 months during FY24 to test managements control. We observed that during FY24, BCM had a mid year ERP implementation in January 2024. After the ERP implementation, management no longer performed the monthly control for the remainder of FY24. As such for 6 months during FY24, the control was not in place.

Effect or potential effect:

The incorrect indirect cost rate could be applied to a grant.

Cause:

Management's internal control over the review and approval of indirect cost expenditures for compliance was not consistently documented.

Identification as a repeat finding, if applicable:

This is not a repeat finding

Recommendation:

The College should reassess its internal controls over the review and approval of indirect cost expenditures post ERP implementation and ensure documentation is retained to evidence review and approval to support the allowability of the expenditure.

Views of responsible officials and planned corrective actions:

Management agrees with the finding and has developed a plan to ensure indirect costs are reviewed.

Baylor College of Medicine

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs (continued)

Finding 2024-004 Reporting

Information on the federal/state programs:

Federal Program:

COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

ALN:

21.027

State Awarding Agency:

Texas Higher Education Coordinating Board

State Program:

Texas Child Mental Health Care Consortium (TCMHCC)

Criteria or specific requirement (including statutory, regulatory or other citation):

Federal Program

2 CFR 200.303(a) requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

Pursuant to 47 C.F.R 302.9 and in accordance with the grant agreement, the award recipient was to submit monthly technical progress reports within 15 days of the end of the month.

Per the CSLFRF and TCHMCC agreements with UT Austin: A monthly progress report is due to UT System by the 15th of the month for the previous month.

Baylor College of Medicine

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs (continued)

Condition:

The College did not submit monthly reports for the CSLFRF or TCMHCC grants by the 15th of the each month.

Questioned costs:

None

Context:

Federal and State:

The College submitted monthly reports for the 4 health initiatives created under the TCMHCC grant.

CPAN 6 out of 12 reports were not submitted by the 15th deadline.

CPWE 7 out of 12 reports were not submitted by the 15th deadline.

CAP 7 out of 12 reports were not submitted by the 15th deadline.

Effect or potential effect:

The College did not comply with the timing of the CSLFRF and TCMHC reporting requirements.

Cause:

The College did not have effective internal controls in place to ensure the monthly reports were submitted by the required dates, resulting in noncompliance.

Identification as a repeat finding, if applicable:

This is not a repeat finding.

Recommendation:

The College should develop and implement effective internal controls to ensure the required reports are submitted by the required due dates.

Views of responsible officials and planned corrective actions:

Management agrees with the finding and has developed a plan to ensure all reports are filed timely.

Baylor College of Medicine

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs (continued)

Finding 2024-005

Information on the federal/state program:

Federal Programs:

Student Financial Assistance Cluster

ALN:

84.268

Criteria or specific requirement (including statutory, regulatory or other citation):

Federal Program

2 CFR 200.303(a) requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

Cash Management Program Requirements for Direct Loans- Monthly Reconciliations Schools participating in the Direct Loan program are required to perform monthly Direct Loan Reconciliations (34 CFR 685.300(b)(5)). Electronic Announcements DL-22-07 and General -22-86 explain that a school must reconcile the funds it received from G5 with actual disbursement records the school submitted to Common Origination and Disbursement (COD). Each month COD sends the school a School Account Statement, which is Department of Education (ED’s) official record of the school’s cash and disbursement records and identifies the difference between net draws from G5 and the actual disbursement information reported to COD by the school. The School is required to account for any differences by reconciling ED’s records (School Account Statement) with the school’s financial and business records.

Condition:

The College did not submit the required monthly reconciliation for the direct loan program timely.

Baylor College of Medicine

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs (continued)

Questioned costs:

None

Context:

As part of our testing, EY selected 4 months to test the monthly reconciliation between the funds received from G5 to the actual disbursement submitted to the COD. During our testing we determined that the College did not perform the monthly reconciliation timely for 3 of the 4 months selected for testing.

Effect or potential effect:

The College did not comply with the cash management reporting requirements, which could result in unreconciled differences between the funds the College received to what was actually disbursed to students.

Cause:

As part of our testing, EY selected 4 months to test the monthly reconciliation between the funds received from G5 to the actual disbursement submitted to the COD. During our testing we determined that the College did not perform the monthly reconciliation timely for 3 of the 4 months selected for testing. There was turnover by management and management was working with the IT department to ensure information was accurately obtained from the system to perform the reconciliation. After the data could be appropriately downloaded, management reconciled all transactions to date. Ultimately, management missed the monthly reconciliation deadline for 4 months during FY24. However the College did perform a year to date reconciliation in order to ensure all months during FY24 were reconciled from G5 to COD.

Identification as a repeat finding, if applicable:

This is not a repeat finding.

Recommendation:

The College should perform and submit the required monthly reconciliation between the G5 and the COD timely.

Views of responsible officials and planned corrective actions:

Management agrees with the finding and has developed a plan to ensure that the reconciliation is performed on a monthly basis.



Corrective Action Plan – Audit Findings

Year Ended June 30, 2024

Finding 2024-001 Preparation of the Financial Statements and Related Disclosures

Financial Statement Findings

Finding: Management did not have the appropriate internal controls in place to prevent or detect errors in the financial statement close process.

Corrective Action Plan: The College identified a design error within the automated grant revenue journal entries put in place January 1, 2024, as part of the SAP S4 ERP implementation. The system application design failed to carry over certain revenue and expense elimination entries that were embedded within the automated processes in the legacy SAP ECC system, resulting in an offsetting overstatement of revenues and expenses during the six-month period ending June 30, 2024. This design issue was not appropriately resolved prior to go-live as part of the College's IT implementation controls. While there was no impact on the College's operating income in total, this error required the correction of an overstatement of \$65M of grant revenues and expenses presented in the first draft of the FY24 financial statements shared with the Audit Compliance and Risk Committee. Management subsequently remediated this deficiency with the redesign of its monthly grant revenue journal entry processes during FY25.

Person Responsible: Don Turilli, Vice President, Finance, Baylor College of Medicine

Expected Completion: December 2024

Finding 2024-002 Procurement

ALN: 93.855

Finding: The College did not have effective internal controls and procedures in place to ensure the College maintained records for procurements sufficient to detail the history of procurement, including the rationale for the method of procurement and other required elements.

Corrective Action Plan: BCM management agrees that a sole source documentation form was not completed for this procurement. We do believe that this would have been easily justified as a sole source procurement as this vendor had unique capabilities required by the grant. The master service agreement for this procurement was effective September 1, 2019, and the related PO for this scope of work was issued on June 15, 2023. Since this time period, BCM has implemented a new procure to pay system with improved internal controls and approval routings. With this new

system, we believe we have already put in place the appropriate corrective actions necessary to prevent this from happening going forward.

Person Responsible: Rob Falivene, Vice President, Supply Chain Services, Baylor College of Medicine

Expected Completion: March 2025

2024-003 Indirect Costs

ALN: Research and Development Cluster (R&D), 21.027

Finding: The College did not retain documentation and evidence of review of the indirect cost amounts being charged to the R&D and CSLFRF programs. Management performed a monthly control that included reviewing a sample of indirect costs charged to grants on a sample basis. The College had a new ERP implementation that went into effect on January 1, 2024. Management did not perform the monthly control subsequent to the ERP implementation for the last 6 months of year.

Corrective Action Plan: With the implementation of the new ERP system, BCM went from an on-premises solution to a software-as-a-service solution. Since we no longer have access to modify the code that calculates the F&A expense on awards, management concluded that previous random testing control was no longer necessary. Management also believes that there are numerous compensating reporting controls that would alert us if the F&A calculations were not accurate. Notably, management's compensating controls and the testing the audit firm conducted identified no instances where the F&A calculations were inaccurate. However, to satisfy this audit finding we will be resuming the manual control procedure used with the legacy system.

Person Responsible: Chryll Batiste, Director, Research Administration, Baylor College of Medicine

Expected Completion: April 2025

Finding 2024-004 Reporting

ALN: 21.027

Finding: The College did not submit monthly reports for the CSLFRF or TCMHCC grants by the 15th of each month.

Corrective Action Plan: BCM agrees that these reports were not submitted by the 15th deadline. Going forward, BCM will require the department to attest that the programmatic reports were submitted when the monthly financial reports are submitted on the TCMHCC grant.

Person Responsible: Chryll Batiste, Director, Research Administration, Baylor College of Medicine

Expected Completion: April 2025

Finding 2024-005 Student Financial Assistance Cluster

ALN: 84.268

Finding: The College did not submit the required monthly reconciliation for the direct loan program

Corrective Action Plan: To address the issue of not submitting the required monthly reconciliation for the Direct Loan Program, the Financial Aid office has implemented a process to ensure Direct Loan reconciliation is completed monthly. An outlook calendar reminder entry will serve as a reminder to begin the reconciliation process on the 15th of each month. The Senior Financial Aid Counselor requests a YTD SAS report from COD, which contains loan data from the central processor, the report is delivered to our electronic mailbox within 24 hours. The Senior Financial Aid Counselor runs a second report from the SIS System to generate YTD loan disbursement information. The files are reformatted and compared by the Senior Financial Aid Counselor. Any discrepancies are reviewed and resolved in the appropriate system (COD or SIS), dependent on the discrepancy. The Senior Counselor notifies the Senior Manager of Financial Aid that the comparison and updates are complete. The Senior Manager of Financial Aid then reviews delta from the compared data and verifies that corrections are made in the correct system. The Senior Manager ensures that resolved amount is within the COD delta found on the summary page in COD and a screenshot is maintained in the reconciliation file. Senior Manager marks "Sr Manager Reviewed" column on the loan reconciliation spreadsheet with a date of review as evidence. The completed reconciliation is maintained in the Financial Aid Shared Directory.

Person Responsible: Scott Moore, Senior Manager, Financial Aid, Baylor College of Medicine

Expected Completion: April 2024

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