

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

Baylor College of Medicine  
Years Ended June 30, 2022 and 2021  
With Reports of Independent Auditors

Ernst & Young LLP



Baylor College of Medicine

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

Years Ended June 30, 2022 and 2021

**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

Supplementary Information

Financial Responsibility Supplemental Schedule.....52

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 *Government Auditing Standards*.....55

Report of Independent Auditors on Compliance for Each Major Federal Program and  
Report on Internal Control Over Compliance Required by the Uniform Guidance  
and *Texas Grant Management Standards*.....57

Schedule of Expenditures of Federal Awards.....60

Notes to Schedule of Expenditures of Federal Awards .....102

Schedule of Expenditures of State Awards.....105

Schedule of Findings and Questioned Costs.....115



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## Report of Independent Auditors

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 sheet as of June 30, 2022 and 2021, and the related consolidated statements of activities and cash flows for the years then ended and the related notes to the financial statements (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, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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.

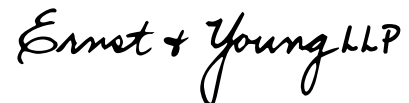
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying Schedule of Federal Awards and Schedule 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 Texas Grant Management Standards* and the Supplemental Schedule required by The United States Department of Education is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we also have issued our report dated November 3, 2022, 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.



November 3, 2022, except for our report of the Schedule of Expenditures of Federal and State Awards, for which the date is March 29, 2023

Baylor College of Medicine  
Consolidated Balance Sheets

	<b>June 30</b>	
	<b>2022</b>	<b>2021</b>
	<i>(In Thousands)</i>	
<b>Assets</b>		
Cash and cash equivalents	\$ 49,548	\$ 44,277
Accounts receivable, net:		
Patient	29,690	27,578
Affiliates	137,989	111,498
Grants and contracts, and others	144,332	120,087
Pledges receivable	91,767	42,084
Notes receivable	15,708	17,389
Investments, including securities loaned of \$88,153 and \$98,756 for 2022 and 2021, respectively	1,489,092	1,689,478
Equity investments in unconsolidated affiliates	301,099	321,471
Security lending collateral	92,630	108,711
Property and equipment, net	378,990	389,727
Leased right-of-use assets – operating	34,168	95,353
Other assets	23,386	18,781
<b>Total assets</b>	<b>\$ 2,788,399</b>	<b>\$ 2,986,434</b>
<b>Liabilities and net assets</b>		
Liabilities:		
Accounts payable and other liabilities	\$ 245,346	\$ 233,216
Short-term line of credit	50,500	–
Interest rate swap liability, net	48,476	85,258
Lease liability – operating	35,763	96,712
Self-insurance reserves	53,946	45,956
Deferred revenue	105,974	137,393
Bonds and notes payable	584,762	592,994
Assets held on behalf of others	48,752	53,105
Payable under security lending agreements	92,630	108,711
<b>Total liabilities</b>	<b>1,266,149</b>	<b>1,353,345</b>
Net assets:		
Without donor restrictions	437,250	491,208
With donor restrictions	1,085,000	1,141,881
<b>Total net assets</b>	<b>1,522,250</b>	<b>1,633,089</b>
<b>Total liabilities and net assets</b>	<b>\$ 2,788,399</b>	<b>\$ 2,986,434</b>

*See accompanying notes.*

# Baylor College of Medicine

## Consolidated Statements of Activities

	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
	<i>(In Thousands)</i>			<i>(In Thousands)</i>		
<b>Operating revenues</b>						
Tuition and fees, net	\$ 24,684	\$ –	\$ 24,684	\$ 23,814	\$ –	\$ 23,814
Medical services, net	333,485	–	333,485	306,635	–	306,635
Affiliated hospital contracts	1,181,041	–	1,181,041	1,078,255	–	1,078,255
Government grants and contracts:						
Direct	386,709	–	386,709	335,558	–	335,558
Indirect	101,384	–	101,384	90,768	–	90,768
Private grants and contracts:						
Direct	85,671	–	85,671	77,359	–	77,359
Indirect	10,589	–	10,589	10,623	–	10,623
Gifts and pledges	3,479	–	3,479	4,909	–	4,909
State appropriations	41,772	–	41,772	46,435	–	46,435
Investment income, net of expenses	57,592	–	57,592	58,183	–	58,183
Equity in (loss) gain of unconsolidated affiliates – operating	(19,805)	–	(19,805)	3,077	–	3,077
Equipment acquired through grants and contracts	10,481	–	10,481	11,273	–	11,273
Net assets released from restrictions	31,442	–	31,442	22,668	–	22,668
Other	104,265	–	104,265	82,801	–	82,801
Total operating revenues	<u>2,352,789</u>	<u>–</u>	<u>2,352,789</u>	<u>2,152,358</u>	<u>–</u>	<u>2,152,358</u>
<b>Operating expenses</b>						
Salaries, wages, and benefits	1,846,165	–	1,846,165	1,661,966	–	1,661,966
Services, supplies, and other	437,352	–	437,352	408,311	–	408,311
Depreciation	58,060	–	58,060	55,775	–	55,775
Interest	25,859	–	25,859	24,860	–	24,860
Total operating expenses	<u>2,367,436</u>	<u>–</u>	<u>2,367,436</u>	<u>2,150,912</u>	<u>–</u>	<u>2,150,912</u>
Operating revenues in (deficit) excess of expenses	(14,647)	–	(14,647)	1,446	–	1,446
<b>Nonoperating activities</b>						
Gifts and pledges	125	113,780	113,905	671	41,438	42,109
Investment (loss) income, net of distribution and expenses	(74,202)	(139,219)	(213,421)	118,780	315,096	433,876
Unrealized gain on interest rate swaps	36,783	–	36,783	20,751	–	20,751
Net assets released from restrictions	–	(31,442)	(31,442)	–	(22,668)	(22,668)
Equity in (loss) gain of unconsolidated affiliates – nonoperating	(620)	–	(620)	1,798	–	1,798
Other nonoperating activities	(1,397)	–	(1,397)	(11,014)	–	(11,014)
Change in net assets from nonoperating activities	<u>(39,311)</u>	<u>(56,881)</u>	<u>(96,192)</u>	<u>130,986</u>	<u>333,866</u>	<u>464,852</u>
Change in net assets	(53,958)	(56,881)	(110,839)	132,432	333,866	466,298
Net assets, beginning of year	491,208	1,141,881	1,633,089	358,776	808,015	1,166,791
Net assets, end of year	<u>\$ 437,250</u>	<u>\$ 1,085,000</u>	<u>\$ 1,522,250</u>	<u>\$ 491,208</u>	<u>\$ 1,141,881</u>	<u>\$ 1,633,089</u>

See accompanying notes.

# Baylor College of Medicine

## Consolidated Statements of Cash Flows

	<b>Year Ended June 30</b>	
	<b>2022</b>	<b>2021</b>
	<i>(In Thousands)</i>	
<b>Operating activities</b>		
Change in net assets	\$ (110,839)	\$ 466,298
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation and loss on disposal of property and equipment and other	59,188	57,104
Loss on extinguishment of debt	408	10,343
Equity in losses (gains) of unconsolidated affiliates, net	20,373	(6,703)
Equipment acquired through grants and contracts	(10,481)	(11,273)
Investment loss	(3,399)	(3,685)
Change in interest rate swap valuation	(36,783)	(20,751)
Net realized and unrealized losses (gains) on investments	152,863	(506,642)
Decrease in bond premium/discount and original issue costs	(552)	(1,396)
Change in pledges receivable	(49,683)	1,742
Change in accounts receivable	(52,848)	(23,799)
Gifts and pledges with donor restrictions and other	2,422	(9,986)
Change in other assets	(4,606)	(4,298)
Change in assets held on behalf of others	(4,353)	10,999
Change in accounts payable and other liabilities	20,572	53,688
Change in deferred revenue	(31,419)	24,404
Net cash (used in) provided by operating activities	(49,137)	36,045
<b>Investing activities</b>		
Purchases of investments	(85,760)	(140,807)
Proceeds from sales of investments	124,724	205,032
Return of capital – Baylor St. Luke’s Medical Center	–	5,625
Purchases of property and equipment	(37,719)	(30,794)
Investment income	3,399	3,685
Issuances of notes receivable	(3,222)	(3,248)
Repayment of notes receivable	4,903	3,725
Net cash provided by investing activities	6,325	43,218
<b>Financing activities</b>		
Proceeds from line of credit	50,500	–
Repayment for line of credit	–	(45,000)
Repayment of bonds payable	(82,545)	(7,275)
Amount placed in escrow to legally defease bonds	–	(206,011)
Issuance costs on bonds	(544)	(2,009)
Proceeds from issuance of bonds and notes payable	75,000	208,020
Gifts and pledges with donor restrictions and other	(2,422)	9,986
Cash flows from financing leases	(464)	(464)
Net cash provided by (used in) financing activities	39,525	(42,753)
Net change in cash, cash equivalents, restricted cash, and restricted cash equivalents	(3,287)	36,510
Cash, cash equivalents, restricted cash, and restricted cash equivalents at beginning of year	117,302	80,792
Cash, cash equivalents, restricted cash, and restricted cash equivalents at end of year	\$ 114,015	\$ 117,302



# Baylor College of Medicine

## Consolidated Statements of Cash Flows (continued)

	<b>Year Ended June 30</b>	
	<b>2022</b>	<b>2021</b>
	<i>(In Thousands)</i>	
<b>Reconciliation of cash, cash equivalents, restricted cash, and restricted cash equivalents</b>		
Cash and cash equivalents	\$ 49,548	\$ 44,277
Restricted cash and cash equivalents included in investments	<u>64,467</u>	<u>73,025</u>
Cash, cash equivalents, restricted cash, and restricted cash equivalents	<u>\$ 114,015</u>	<u>\$ 117,302</u>
<b>Supplemental disclosures</b>		
Net interest paid on bonds	<u>\$ 25,218</u>	<u>\$ 22,276</u>
Noncash investing and financing activities:		
(Decrease) increase in security lending collateral	<u>\$ (16,081)</u>	<u>\$ 91,010</u>
(Decrease) increase in payable under security lending agreement	<u>\$ (16,081)</u>	<u>\$ 91,010</u>

*See accompanying notes.*

# Baylor College of Medicine

## Notes to Consolidated Financial Statements

June 30, 2022

### 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

## Notes to Consolidated Financial Statements (continued)

### **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

## Notes to Consolidated Financial Statements (continued)

### 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 statement 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, 2022 and 2021, 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

## Notes to Consolidated Financial Statements (continued)

### **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

## Notes to Consolidated Financial Statements (continued)

### 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 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

## Notes to Consolidated Financial Statements (continued)

### **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

## Notes to Consolidated Financial Statements (continued)

### 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, 2022 and 2021, pooled investments in the amount of \$38.1 million and \$42.1 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 \$10.6 million and \$11.0 million for the years ended June 30, 2022 and 2021, 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 measurement.



# Baylor College of Medicine

## Notes to Consolidated Financial Statements (continued)

### **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 2022 and 2021 was \$31.1 million and \$47.1 million, respectively.

# Baylor College of Medicine

## Notes to Consolidated Financial Statements (continued)

### 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 No. (ASU) 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. For the year ended June 30, 2022, the College adjusted the lease ROU assets and lease liability operating by \$54 million after reassessing its option to exercise renewals.

# Baylor College of Medicine

## Notes to Consolidated Financial Statements (continued)

### 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, 2022 or 2021. As of and for the year ended June 30, 2022, 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*.

#### COVID-19

In March 2020, the World Health Organization designated COVID-19 as a global pandemic. Clinical patient volumes, research activities, and related revenue of these services were most significantly impacted beginning in mid-March 2020 as various policies were implemented by federal, state, and local governments in response to the COVID-19 pandemic, including stay-at-home orders, business closures, social distancing, and suspension of elective and nonemergent procedures. The College's Education and Public Services missions were less impacted financially from the pandemic. During this time, the College experienced supply chain disruptions, including significant price increases in medical supplies, particularly personal protective equipment. The pandemic also created significant volatility in the U.S. and global financial markets, which impacted the College's investment portfolio.

# Baylor College of Medicine

## Notes to Consolidated Financial Statements (continued)

### **2. Summary of Significant Accounting Policies (continued)**

In response to the pandemic, federal and state governments passed legislation and took other administrative actions to provide assistance to organizations impacted by the pandemic. Sources of relief included the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act), which was enacted on March 27, 2020. During fiscal periods 2022 and 2021, the College received provider relief funds under the CARES Act in the amount of \$6.6 million and \$23.0 million, respectively. The College returned \$1.1 million during the 2022 fiscal year and recognized \$17.8 million and \$11.0 million within other revenue for the years ended June 30, 2022 and 2021, respectively.

The CARES Act also established the Higher Education Emergency Relief Fund (HEERF I). Subsequent to HEERF I, the Coronavirus Response and Relief Supplemental Appropriations Act and the American Rescue Plan established HEERF II and HEERF III (collectively, HEERF) to provide funding to students and institutions impacted by the pandemic. The College was made available a total of \$1.9 million under HEERF to distribute emergency financial aid grants to students and to cover institutional costs associated with the disruption of campus operations due to COVID-19. Of these funds, the College expended \$1.1 million and \$0.8 million during fiscal years 2022 and 2021, respectively.

The Federal Emergency Management Agency Disaster Relief Fund (FEMA) obligated \$1.5 million to the College for the reimbursement of qualifying emergency medical care expenses resulting from the pandemic. The College has received and recognized \$1.1 million of these funds within other revenue during the period ended June 30, 2022.

The College took additional measures to improve its liquidity during the pandemic. Beginning March 2020, the College began deferring the employer's portion of payroll taxes as allowed under the CARES Act Section 2302. The deferred payroll tax is recorded in accounts payables and other liabilities in the amount of \$18.4 million and \$34.1 million for the years ended June 30, 2022 and 2021, respectively. The balance of deferred payroll tax is required to be repaid by December 31, 2022.

Section 2301 of the CARES Act established the Employee Retention Credit (ERC), a refundable tax credit to encourage eligible organizations whose operations were impacted by COVID-19 to retain employees on their payroll. The College is eligible to receive the ERC due to the partial suspension of its operations as required by government orders during March 22, 2020 through September 30, 2020. During the 2022 fiscal year, the College recognized \$16.0 million within other revenue net of certain provisions to be recognized once the claim is processed by the Internal Revenue Service.

# Baylor College of Medicine

## Notes to Consolidated Financial Statements (continued)

### 2. Summary of Significant Accounting Policies (continued)

#### Subsequent Events

The College evaluated events and transactions occurring subsequent to June 30, 2022 through November 3, 2022, 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, nor were there any additional nonrecognized subsequent events that require disclosure.

### 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 \$249.7 million and \$269.6 million at June 30, 2022 and 2021, respectively. The College recorded a loss from its investment in BSLMC in the amount of \$19.8 million in fiscal year 2022 and earnings of \$3.1 million in fiscal year 2021. The College received cash distributions from BSLMC totaling \$5.6 million in fiscal year 2021. These contractual distributions expired in December 2020 and therefore no distributions were received in fiscal year 2022. The difference between the carrying value of the College's investment in BSLMC and its interest in BSLMC's net assets value is \$63.4 million of total distributions received in prior years, \$26.9M 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>2022</u>	<u>2021</u>
Total assets	<u>\$ 1,156,012</u>	<u>\$ 1,060,723</u>
Total liabilities	\$ 332,168	\$ 179,743
Total net assets	<u>823,844</u>	<u>880,980</u>
Total liabilities and net assets	<u>\$ 1,156,012</u>	<u>\$ 1,060,723</u>

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 3. Equity Investments in Unconsolidated Affiliates (continued)

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

	<b>2022</b>	<b>2021</b>
Revenue	\$ <b>1,062,509</b>	\$ 1,062,600
Expenses	<b>(1,120,133)</b>	(1,062,315)
Operating (loss) income	<b>(57,624)</b>	285
Nonoperating income	<b>747</b>	5,674
(Deficit) excess of revenues over expenses	<b>\$ (56,877)</b>	<b>\$ 5,959</b>

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 \$49.4 million and \$49.9 million at June 30, 2022 and 2021, respectively. The College recorded a loss of \$0.6 million from its investment in Baylor Genetics in fiscal year 2022, and earnings of \$1.8 million in fiscal year 2021. A summary of Baylor Genetics' reported total assets, liabilities, and shareholder's deficit at June 30 is as follows (in thousands):

	<b>2022</b>	<b>2021</b>
Total assets	<b>\$ 23,824</b>	\$ 31,026
Total liabilities	<b>\$ 42,458</b>	\$ 48,110
Total shareholder's deficit	<b>(18,634)</b>	(17,084)
Total liabilities and shareholder's deficit	<b>\$ 23,824</b>	\$ 31,026

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

	<b>2022</b>	<b>2021</b>
Revenues	<b>\$ 64,783</b>	\$ 67,348
Expenses	<b>(66,334)</b>	(62,853)
Net (loss) income	<b>\$ (1,551)</b>	<b>\$ 4,495</b>

# Baylor College of Medicine

## Notes to Consolidated Financial Statements (continued)

### **4. Revenue Recognition**

#### ***ASC 606, Revenue from Contracts with Customers***

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, 2022 or 2021.

# Baylor College of Medicine

## Notes to Consolidated Financial Statements (continued)

### **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 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

### Notes to Consolidated Financial Statements (continued)

#### 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):

	<u>2022</u>	<u>2021</u>
Managed care	\$ 99,178	\$ 89,988
Medicare	73,529	71,425
Medicaid	63,798	52,744
Self-pay	14,042	11,038
Other	82,938	81,440
	<u>\$ 333,485</u>	<u>\$ 306,635</u>

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 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:

	<b>Patient Receivables</b>	
	<b>2022</b>	<b>2021</b>
Managed care	<b>67.0%</b>	69.5%
Medicare	<b>17.5</b>	14.9
Medicaid	<b>12.1</b>	12.2
Self-pay	<b>1.8</b>	1.4
Other	<b>1.6</b>	2.0
	<b>100.0%</b>	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, Children’s Hospital of San Antonio, 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 sheet. These assets and liabilities are reported on the consolidated balance sheet on a contract-by-contract basis at the end of each reporting period. Affiliate receivables in the amount of \$138.0 million and \$111.5 million were recorded as of June 30, 2022 and 2021, respectively. Affiliate deferred revenue in the amount of \$14.4 million and \$13.6 million is included on the accompanying consolidated balance sheets as of June 30, 2022 and 2021, respectively.

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 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:

	<u>2022</u>	<u>2021</u>
BSLMC	19.1%	18.9%
Harris Health	17.9	18.2
Texas Children's	50.5	49.7

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

	<u>2022</u>	<u>2021</u>
BSLMC	34.9%	27.8%
Texas Children's	42.1	52.3

#### *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.

The College recognized \$9.6 million of royalty income in consideration for an exclusive license agreement of Baylor intellectual property during fiscal year 2021. The College recognized CARES Act funds in the amount of \$34.9 million and \$11.0 million during fiscal years 2022 and 2021, respectively (see Note 2).

# Baylor College of Medicine

## Notes to Consolidated Financial Statements (continued)

### 4. Revenue Recognition (continued)

#### *ASC 958-605, Not-for-Profit Entities – Revenue Recognition*

***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 \$41.8 million and \$46.4 million in 2022 and 2021, respectively. The College expended \$233.1 million and \$228.9 million for fiscal years 2022 and 2021, 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.

Effective September 1, 2021, the Coordinating Board approved the transfer of a portion of the College's 2022 undergraduate medical funding to the Texas Health and Human Services Commission. The intergovernmental transfer allows the College to participate 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) for physician practice groups that provide health care services to patients enrolled in Medicaid managed care programs. CMS approved TIPPS for state fiscal years 2022 and 2023. The College recognized \$5.8 million of TIPPS payments as medical services, net during its fiscal year ended June 30, 2022, for services provided at Baylor clinics.

During the 2022 fiscal year, the College executed agreements with the Harris Health System and Children's Hospital of San Antonio, to provide services that are eligible under TIPPS to patients of these affiliated hospitals. Through these arrangements, the College pays the affiliated hospitals a share of TIPPS payments received and recognizes its share of the payments. The College recognized \$11.3 million of TIPPS payments as affiliated hospital contracts under these arrangements during the year ended June 30, 2022.

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 4. Revenue Recognition (continued)

**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 2022 and 2021. Baylor’s federal F&A costs recovery rate for off-campus research was 26.0% in both fiscal years 2022 and 2021.

**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 plant facilities are released from restrictions and recognized as a nonoperating item only after resources are expended for the applicable plant facilities.

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 5. Pledges Receivable

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

	2022	2021
In one year or less	\$ 37,888	\$ 24,407
Between one year and five years	49,535	12,015
More than five years	6,060	10,620
Less present value discount	(1,716)	(4,958)
Total	\$ 91,767	\$ 42,084

Included in pledges receivable at June 30, 2022 and 2021, is \$3.0 million and \$3.9 million, respectively, to support the development of BSLMC. As of June 30, 2022 and 2021, the College received conditional promises to give and indications of intentions to give of approximately \$5.8 million and \$32.7 million, respectively, in addition to the amounts recorded as pledges receivable. These conditional promises to give will be recognized in the accompanying consolidated financial statements in the periods in which the conditions are substantially met.

#### 6. Investments

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

	2022	2021
Pooled investments:		
Stocks	\$ 368,018	\$ 488,656
Bonds	134,203	106,073
Other short-term investments	43,253	73,025
International equities	369,861	481,622
Private equity securities	558,204	521,408
Total pooled investments	1,473,539	1,670,784
Other stocks	1,964	5,279
Real estate, at cost	2,656	2,656
Assets held in trust and other	10,933	10,759
Total investments	\$ 1,489,092	\$ 1,689,478

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 6. Investments (continued)

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, 2022 and 2021, 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 in the years ended June 30, 2022 and 2021, of \$3.5 million and \$3.6 million, respectively, 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.

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

	2022			
	Operating	Nonoperating	With Donor Restrictions	Total
Distribution of endowment earnings and other	\$ 3,511	\$ -	\$ 3	\$ 3,514
Investment income	-	18,477	855	19,332
Net realized (losses) gains	(1,549)	112,550	4,317	115,318
Net unrealized losses	-	(139,428)	(144,586)	(284,014)
Total investment return	1,962	(8,401)	(139,411)	(145,850)
Investment return, designated for current operations	59,959	(60,151)	192	-
Investment management fees	(4,329)	(5,650)	-	(9,979)
Total investment return, net of distributions and expenses	<u>\$ 57,592</u>	<u>\$ (74,202)</u>	<u>\$ (139,219)</u>	<u>\$ (155,829)</u>

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 6. Investments (continued)

	2021			
	Operating	Nonoperating	With Donor Restrictions	Total
Distribution of endowment earnings and other	\$ 3,986	\$ –	\$ 6	\$ 3,992
Investment income	–	16,056	709	16,765
Net realized (losses) gains	(199)	128,768	5,058	133,627
Net unrealized gains	–	37,442	309,132	346,574
Total investment return	3,787	182,266	314,905	500,958
Investment return, designated for current operations	58,637	(58,828)	191	–
Investment management fees	(4,241)	(4,658)	–	(8,899)
Total investment return, net of distributions and expenses	\$ 58,183	\$ 118,780	\$ 315,096	\$ 492,059

#### 7. Endowment Funds

The College's endowment consists of approximately 800 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



## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 7. Endowment Funds (continued)

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.

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 effect 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):

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>2022</b>			
Donor-restricted endowment funds	\$ —	\$ 835,267	\$ 835,267
Board-designated endowment funds	615,334	16,599	631,933
Total endowments at June 30, 2022	\$ 615,334	\$ 851,866	\$ 1,467,200

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 7. Endowment Funds (continued)

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>2021</b>			
Donor-restricted endowment funds	\$ –	\$ 963,638	\$ 963,638
Board-designated endowment funds	687,309	16,715	704,024
Total endowments at June 30, 2021	\$ 687,309	\$ 980,353	\$ 1,667,662

***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, 2022, the College had deficiencies of this nature in 29 donor-restricted endowment funds, which together have an original gift value of \$19.1 million, a current fair value of \$17.8 million, and a deficiency of \$1.3 million. As of June 30, 2021, the College had no deficiencies of this nature in donor-restricted endowment funds. 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.

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 7. Endowment Funds (continued)

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

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
Endowment net assets at June 30, 2021	\$ 687,309	\$ 980,353	\$ 1,667,662
Investment income, net of expense	16,827	924	17,751
Gifts and pledges	27	10,474	10,501
Realized and unrealized losses, net	(28,569)	(140,438)	(169,007)
Appropriation of endowment assets for expenditure	(60,151)	–	(60,151)
Other changes:			
Transfer to/from board-designated endowments within net assets without donor restrictions	(109)	553	444
Endowment net assets at June 30, 2022	\$ 615,334	\$ 851,866	\$ 1,467,200
	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
Endowment net assets at June 30, 2020	\$ 543,126	\$ 657,929	\$ 1,201,055
Investment income, net of expense	15,471	777	16,248
Gifts and pledges	36	8,729	8,765
Realized and unrealized gains, net	176,861	312,918	489,779
Appropriation of endowment assets for expenditure	(58,828)	–	(58,828)
Other changes:			
Transfer to/from board-designated endowments within net assets without donor restrictions	10,643	–	10,643
Endowment net assets at June 30, 2021	\$ 687,309	\$ 980,353	\$ 1,667,662

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 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.

	2022	2021
Financial assets:		
Cash and cash equivalents	\$ 49,548	\$ 44,277
Accounts receivable	312,011	259,163
Pledges receivable	91,767	42,084
Notes receivable	15,708	17,389
Investments, including securities loaned of \$88,153 and \$98,756 for 2022 and 2021, respectively	1,489,092	1,689,478
Total financial assets	1,958,126	2,052,391
Liquidity resource:		
Unused bank line of credit	199,500	250,000
Less those unavailable for general expenditures within one year due to:		
Contractual or donor-imposed restrictions	(851,866)	(980,353)
Investments with liquidity restrictions	(2,934)	(3,468)
Investments held in trust	(10,933)	(10,759)
Pledges receivable	(53,879)	(17,677)
Notes receivable	(15,708)	(17,389)
Assets held on behalf of others	(48,752)	(53,105)
Financial assets not available for use within one year	(984,072)	(1,082,751)
Financial assets and liquidity resources available for general expenditures within one year	\$ 1,173,554	\$ 1,219,640

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 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 \$62.9 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 has a 4-year, \$150.0 million line of credit available for working capital purposes and a supplemental 364-day, \$100.0 million line of credit that expires October 31, 2023 (see Note 10).

#### 9. Property and Equipment

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

	Useful Life (Years)	2022	2021
Land	–	\$ 5,269	\$ 5,269
Buildings	17–50	741,080	729,609
Land improvements	15–20	17,499	17,017
Leasehold improvements	5–15	98,523	98,619
Furniture and equipment	5–10	374,352	350,425
Computer software	3–5	113,639	110,211
		1,350,362	1,311,150
Less accumulated depreciation		(1,008,995)	(958,057)
		341,367	353,093
Construction-in-progress		36,827	35,384
Leased right-of-use assets – financing		796	1,250
		\$ 378,990	\$ 389,727

# Baylor College of Medicine

## Notes to Consolidated Financial Statements (continued)

### 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, 2022 or 2021.

### 10. Bonds and Notes Payable

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

	2022	2021
<b>2012 Bond Series</b>		
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
<b>2016 Bond Series</b>		
In May 2016, the Harris County Cultural Education Facilities Finance Corp. issued for the College \$142.66 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.	114,220	121,765

# Baylor College of Medicine

## Notes to Consolidated Financial Statements (continued)

### 10. Bonds and Notes Payable (continued)

	2022	2021
<b>2019A Bond Series</b>		
In May 2019, the College retired \$75 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 million of tax-exempt floating rate notes. The interest rate resets monthly at a spread of 0.65% over the one-month London Interbank Offered Rate (LIBOR). The interest rate at June 30, 2022, was 1.39%. These bonds mature on November 15, 2046, but have an initial mandatory repurchase in July 2024.	\$ 75,000	\$ 75,000
<b>2019B Bond Series</b>		
In May 2019, the Harris County Cultural Education Facilities Finance Corp issued \$75 million of tax-exempt floating rate notes. In January 2022, these bonds were refunded and extinguished in advance of their maturity date in 2046 with proceeds from the 2022A Bond Series.	–	75,000
<b>2020 Bond Series</b>		
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.	208,020	208,020
<b>2022A Bond Series</b>		
In January 2022, 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 2019B.	75,000	–
Total outstanding	581,361	588,906
Less deferred issuance costs	(4,278)	(4,366)
Plus original issue premium – 2016 Bond Series	7,679	8,454
	\$ 584,762	\$ 592,994

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 10. Bonds and Notes Payable (continued)

As part of the taxable 2020 Bond Series issuance (2020 Bond Series), \$184.95 million of the 2012A Bond Series was legally defeased by establishing an irrevocable escrow account to fund the debt service until the applicable maturity or redemption dates.

The aggregate annual scheduled maturities of long-term debt as of June 30, 2022, for the next five fiscal years and thereafter are as follows (in thousands):

2023	\$	14,385
2024		14,880
2025		15,410
2026		15,980
2027		16,585
Thereafter		<u>504,121</u>
	\$	<u>581,361</u>

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

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, 2022, 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.



## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### **10. Bonds and Notes Payable (continued)**

##### **Bond Compliance**

As of June 30, 2022, 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 30, 2024. The College had drawn \$50.5 million for working capital purposes as of June 30, 2022. No funds were outstanding under the line of credit as of June 30, 2021. Subsequent to the 2022 fiscal year-end, the College secured an extension of its supplemental 364-day, \$100.0 million line of credit through October 31, 2023. There were no amounts outstanding on this supplemental line of credit at June 30, 2022 or 2021.

#### **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, 2022 and 2021. 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 activity 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

### Notes to Consolidated Financial Statements (continued)

#### 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	\$ —	\$ 102,805	\$ 40,995	\$ 143,800
Fixed rate	4.274%	4.542%	4.554%	
Fair value:				
2022	\$ (14,841)	\$ (21,086)	\$ (12,549)	\$ (48,476)
2021	(25,922)	(37,394)	(21,942)	(85,258)
Collateral posted:				
2022	\$ —	\$ —	\$ —	\$ —
2021	—	—	—	—
Gain (loss) recorded:				
2022	\$ 11,082	\$ 16,308	\$ 9,393	\$ 36,783
2021	6,446	8,920	5,385	20,751

#### 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

### Notes to Consolidated Financial Statements (continued)

#### **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.

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 12. Fair Value of Assets and Liabilities (continued)

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 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. The following tables do not include private equity investments of \$564.5 million and \$521.4 million that are measured at fair value using net asset value as a practical expedient.

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):

	Total 2022	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Assets:</b>				
Cash and cash equivalents	\$ 43,253	\$ 43,253	\$ —	\$ —
U.S. equities	374,427	318,708	55,719	—
International equities	363,520	247,710	115,810	—
Fixed income	134,203	29,996	104,207	—
Security lending collateral	92,630	—	92,630	—
	<u>\$ 1,008,033</u>	<u>\$ 639,667</u>	<u>\$ 368,366</u>	<u>\$ —</u>
<b>Liabilities:</b>				
Interest rate swap liability	\$ 48,476	\$ —	\$ 48,476	\$ —
Payable under security lending agreements	92,630	—	92,630	—
Assets held on behalf of others (state tobacco funds)	38,127	38,127	—	—
	<u>\$ 179,233</u>	<u>\$ 38,127</u>	<u>\$ 141,106</u>	<u>\$ —</u>

Baylor College of Medicine

Notes to Consolidated Financial Statements (continued)

**12. Fair Value of Assets and Liabilities (continued)**

	<b>Total 2021</b>	<b>Quoted Prices in Active Markets (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>
<b>Assets:</b>				
Cash and cash equivalents	\$ 73,025	\$ 73,025	\$ —	\$ —
U.S. equities	497,319	436,644	60,675	—
International equities	481,622	322,855	158,767	—
Fixed income	106,073	26,734	79,339	—
Security lending collateral	108,711	—	108,711	—
	<u>\$ 1,266,750</u>	<u>\$ 859,258</u>	<u>\$ 407,492</u>	<u>\$ —</u>
<b>Liabilities:</b>				
Interest rate swap liability	\$ 85,258	\$ —	\$ 85,258	\$ —
Payable under security lending agreements	108,711	—	108,711	—
Assets held on behalf of others (state tobacco funds)	42,146	42,146	—	—
	<u>\$ 236,115</u>	<u>\$ 42,146</u>	<u>\$ 193,969</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 using the net asset value per share.

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### **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, 2022, 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

### Notes to Consolidated Financial Statements (continued)

#### 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):

	2022						
	Program Activities				Supporting Activities		
	Instruction	Research	Medical Services	Affiliated Hospital Programs	Management and General	Fundraising	Total Expenses
<b>Direct</b>							
Salaries, wages, and benefits	\$ 127,122	\$ 401,854	\$ 321,068	\$ 917,243	\$ 49,258	\$ 5,329	\$ 1,821,874
Services, supplies, and others	16,900	221,948	96,391	42,457	28,348	2,239	408,283
<b>Allocated</b>							
Operations and maintenance of plant	6,856	44,649	1,855	-	-	-	53,360
Depreciation and interest	7,765	65,681	10,415	58	-	-	83,919
Allocated expenses by functional area	<u>\$ 158,643</u>	<u>\$ 734,132</u>	<u>\$ 429,729</u>	<u>\$ 959,758</u>	<u>\$ 77,606</u>	<u>\$ 7,568</u>	<u>\$ 2,367,436</u>
	2021						
	Program Activities				Supporting Activities		
	Instruction	Research	Medical Services	Affiliated Hospital Programs	Management and General	Fundraising	Total Expenses
<b>Direct</b>							
Salaries, wages, and benefits	\$ 127,629	\$ 351,523	\$ 297,933	\$ 826,592	\$ 29,875	\$ 4,121	\$ 1,637,673
Services, supplies, and others	14,645	194,871	95,728	37,204	40,332	1,432	384,212
<b>Allocated</b>							
Operations and maintenance of plant	6,200	40,592	1,600	-	-	-	48,392
Depreciation and interest	7,711	63,052	9,807	65	-	-	80,635
Allocated expenses by functional area	<u>\$ 156,185</u>	<u>\$ 650,038</u>	<u>\$ 405,068</u>	<u>\$ 863,861</u>	<u>\$ 70,207</u>	<u>\$ 5,553</u>	<u>\$ 2,150,912</u>

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 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. During the 2022 fiscal year, the College increased its contribution from 7% to 8%, the contribution level before the COVID-19 pandemic. The College's contribution to the Plan in the years ended June 30, 2022 and 2021, was \$81.2 million and \$44.3 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):

	<b>2022</b>	<b>2021</b>
Finance lease expense:		
Amortization of right-of-use assets	\$ 455	\$ 528
Interest on lease liabilities	14	22
Operating lease expense	<b>13,233</b>	13,079
Total lease cost	<b>\$ 13,702</b>	\$ 13,629
Other information:		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from finance leases	\$ 14	\$ 22
Operating cash flows from operating leases	<b>12,890</b>	12,393
Financing cash flows from finance leases	<b>464</b>	464
Right-of-use assets obtained in exchange for new operating lease liabilities	<b>3,597</b>	86
Weighted average remaining lease term – finance leases (in years)	<b>1.75</b>	2.75
Weighted average remaining lease term – operating leases (in years)	<b>3.4</b>	11.50
Weighted discount rate – finance leases	<b>2.28%</b>	1.76%
Weighted discount rate – operating leases	<b>2.15</b>	1.94

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



## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 16. Commitments and Contingencies

##### Leases

Annual payments based on maturities of the College's leases as of June 30, 2022, are as follows (in thousands):

	<b>Operating Leases</b>	<b>Finance Leases</b>
2023	\$ 12,222	\$ 464
2024	11,171	26
2025	8,783	–
2026	3,672	–
2027	1,012	–
Thereafter	185	–
Total undiscounted lease payments	37,045	490
Less present value adjustment	(1,282)	(6)
Total discounted lease payments	<u>\$ 35,763</u>	<u>\$ 484</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, 2022 and 2021, is \$299.6 million and \$269.3 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

### Notes to Consolidated Financial Statements (continued)

#### **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 million self-insured retention. For the years ended June 30, 2022 and 2021, the College has purchased \$50 million in reinsurance above the \$15 million per occurrence and \$25 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 million per occurrence and \$70 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 \$53.9 million and \$45.9 million as of June 30, 2022 and 2021, 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, 2022 and 2021, was 3%.

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 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 2022 and 2021, the College paid legal and other professional fees of approximately \$2.6 million and \$2.5 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 \$77.7 million and \$111.9 million for fiscal years 2022 and 2021, 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.

#### 18. Financial Responsibility Standards

The Financial Responsibility Standards issued by the United States Department of Education (Department) require an institution to be financially responsible to participate in any Title IV, Higher Education Act program. In February 2020, the Department issued a revised financial responsibility rule that adopts new accounting standards and revises definitions and terminology to calculate the composite score ratios. The regulation is effective for financial statement filings that are submitted to the Department after July 1, 2020.

The notes supporting the Financial Responsibility Supplemental Schedule are presented below:

#### Note A

Net assets with donor restrictions, as reported on the consolidated balance sheets, are presented below (in thousands):

Temporarily restricted net assets	\$ 606,372
Permanently restricted net assets	478,628
<b>Total net assets with donor restrictions</b>	<b><u><u>\$ 1,085,000</u></u></b>

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 18. Financial Responsibility Standards (continued)

##### Note B

Endowments with donor restrictions, as reported in Footnote 7: Endowment Funds, are presented below (in thousands):

Temporarily restricted endowment	\$ 385,192
Permanently restricted endowment	466,674
<b>Total endowment with donor restrictions</b>	<b><u>851,866</u></b>

##### Note C

All debt obtained for long-term purposes, as reported on the consolidated balance sheets, is limited to the total net property, plant, and equipment for the expendable net assets calculation. The details are presented below (in thousands):

<b>Footnote 10: Bonds and Notes Payable</b>	
Total outstanding balance of bonds and notes payable	\$ 581,361
Less deferred issuance costs	(4,278)
Plus original issue premium – 2016 Bond Series	7,679
<b>Total bonds and notes payable</b>	<b><u>584,762</u></b>

<b>Footnote 16: Commitments and Contingencies</b>	
Lease liability – operating	35,763
Lease liability – financing	484
<b>Total lease liability</b>	<b><u>36,247</u></b>
<b>All debt obtained for long-term purposes</b>	<b><u>\$ 621,009</u></b>

#### **Balance Sheet: Net property, plant, and equipment**

Property and equipment, net	\$ 378,990
Plus leased right-to-use assets – operating	34,168
<b>Total net property, plant, and equipment</b>	<b><u>\$ 413,158</u></b>

All debt obtained for long-term purposes reported for the expendable net assets calculation is limited to \$413.5 million.

## Baylor College of Medicine

### Notes to Consolidated Financial Statements (continued)

#### 18. Financial Responsibility Standards (continued)

##### Note D

Unsecured related-party receivables are a component of pledges receivable, as reported on the consolidated balance sheets (in thousands):

Unsecured related-party receivables	\$ 26,183
Other pledges receivable	<u>65,584</u>
<b>Total pledges receivable</b>	<b><u><u>\$ 91,767</u></u></b>

##### Note E

For the purpose of calculating the total revenue without donor restrictions and gains without donor restrictions, the investment returns reported under both operating and nonoperating activities on the consolidated statement of activities are aggregated (in thousands):

Operating – investment income, net of expenses	\$ 57,592
Nonoperating – investment loss, net of distribution	<u>(74,202)</u>
<b>Net investment loss</b>	<b><u><u>(16,610)</u></u></b>

Due to the aggregation of investment loss and the amount appropriated for spending, the investment loss of \$74.2 million is not included with total revenue and gains without donor restrictions.

##### Note F

The College's postretirement benefit obligation at June 30, 2022, is \$5.9 million and is recorded in accounts payable and other liabilities of \$245.3 million.

# Supplementary Information

## Baylor College of Medicine

### Financial Responsibility Supplemental Schedule (In Thousands)

#### Primary Reserve Ratio

##### Expendable net assets:

Note	Financial Statement/ Footnote Disclosure	Line Item Description	Amount
	Consolidated balance sheets	Net assets without donor restrictions	\$ 437,250
	Consolidated balance sheets	Net assets with donor restrictions	1,085,000
Note A	See Note 18	Net assets with donor restrictions: restricted in perpetuity	(478,628)
Note B	See Note 18	Annuities, term endowments, and life income funds with donor restrictions	(385,192)
	Not applicable	Intangible assets	-
	Consolidated balance sheets	Net property, plant, and equipment	(378,990)
	Consolidated balance sheets	Leased right-to-use assets – operating	(34,168)
Note F	See Note 18	Post-employment and defined benefit pension liabilities	5,861
Note C	See Note 18	All debt obtained for long-term purposes, not to exceed total net property, plant, and equipment	413,158
Note D	See Note 18	Unsecured related-party receivables	(26,183)
		<b>Expendable net assets</b>	<b><u>\$ 638,108</u></b>

##### Total expenses without donor restrictions and losses without donor restrictions:

Note	Financial Statement/ Footnote Disclosure	Line Item Description	Amount
	Consolidated statement of activities	Total operating expenses	\$ 2,367,436
	Consolidated statement of activities	Nonoperating losses without donor restrictions: Equity in loss of unconsolidated affiliates – nonoperating	620
	Consolidated statement of activities	Nonoperating losses without donor restrictions: Other nonoperating activities	1,397
		<b>Total expenses without donor restrictions and losses without donor restrictions</b>	<b><u>\$ 2,369,453</u></b>

## Baylor College of Medicine

### Financial Responsibility Supplemental Schedule (continued) (In Thousands)

#### Equity Ratio

**Modified net assets:**

Note	Financial Statement/ Footnote Disclosure	Line Item Description	Amount
	Consolidated balance sheets	Net assets without donor restrictions	\$ 437,250
	Consolidated balance sheets	Net assets with donor restrictions	1,085,000
	Not applicable	Intangible assets	-
Note D	See Note 18	Unsecured related-party receivables	(26,183)
		<b>Modified net assets</b>	<b><u>\$ 1,496,067</u></b>

**Modified assets:**

Note	Financial Statement/ Footnote Disclosure	Line Item Description	Amount
	Consolidated balance sheets	Total assets	\$ 2,788,399
	Not applicable	Intangible assets	-
Note D	See Note 18	Unsecured related-party receivables	(26,183)
		<b>Modified assets</b>	<b><u>\$ 2,762,216</u></b>



Baylor College of Medicine

Financial Responsibility Supplemental Schedule (continued)  
(In Thousands)

Net Income Ratio

**Change in net assets without donor restrictions:**

Note	Financial Statement/ Footnote Disclosure	Line Item Description	Amount
	Consolidated statement of activities	Change in net assets without donor restrictions	\$ (53,958)
		<b>Change in net assets without donor restrictions</b>	<b><u>\$ (53,958)</u></b>

**Total revenue without donor restrictions and gains without donor restrictions:**

Note	Financial Statement/ Footnote Disclosure	Line Item Description	Amount
	Consolidated statement of activities	Total operating revenue	\$ 2,352,789
	Consolidated statement of activities	Nonoperating – gifts and pledges	125
	Consolidated statement of activities	Nonoperating – unrealized gain on interest rate swaps	36,783
Note E	See Note 18	Nonoperating – investment income, net of distribution	–
		<b>Total revenue without donor restrictions and gains without donor restrictions</b>	<b><u>\$ 2,389,697</u></b>

# 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*

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 financial statements of Baylor College of Medicine, which comprise the consolidated balance sheets as of June 30, 2022 and 2021, and the related consolidated statements of operations and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated November 3, 2022.

### **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.

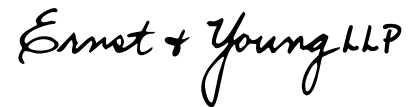
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether 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.



November 3, 2022



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## 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 *Texas Grant Management Standards*

The 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 Baylor College of Medicine'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 Baylor College of Medicine's major federal programs for the year ended June 30, 2022, and the types of compliance requirements identified as subject to audit in the *Texas Grant Management Standards* (TxGMS) that could have a material effect on Baylor College of Medicine's major state programs for the year ended June 30, 2022. Baylor College of Medicine'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, Baylor College of Medicine 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, 2022.

#### ***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. 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 Baylor College of Medicine 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 Baylor College of Medicine's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Baylor College of Medicine’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 Baylor College of Medicine’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*, Uniform Guidance, or 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 Baylor College of Medicine’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*, and 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 Baylor College of Medicine’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 Baylor College of Medicine’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 Baylor College of Medicine’s internal control over compliance. Accordingly, no such opinion is expressed.

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

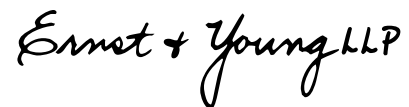
## Report on Internal Control Over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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. *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.

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

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

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



March 29, 2023

Baylor College of Medicine  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing (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
<b>DEPARTMENT OF AGRICULTURE</b>							
AGRICULTURAL RESEARCH-BASIC AND APPLIED RESEARCH	10.001		\$ 14,850,464	-	-	\$ 14,850,464	\$ 55,583
PASS-THROUGH AWARD FROM:							
<i>PRAIRIE VIEW A&amp;M</i> 1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216	2018-38821-27766	80,559	-	-	80,559	-
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		738,803	-	-	738,803	85,711
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>15,669,826</b>	<b>-</b>	<b>-</b>	<b>15,669,826</b>	<b>141,294</b>
<b>DEPARTMENT OF DEFENSE</b>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		14,667,568	-	-	14,667,568	903,748
PASS-THROUGH AWARD FROM:							
<i>BOSTON CHILDREN'S HOSPITAL</i> MILITARY MEDICAL RESEARCH AND DEVELOPMENT <i>THE TRUSTEES OF BOSTON UNIVERSITY</i>	12.420	W81XWH-17-1-0532	(12)	-	-	(12)	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT <i>THE TRUSTEES OF COLUMBIA UNIVERSITY</i>	12.420	W81XWH-17-1-0685	8,273	-	-	8,273	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT <i>CHILDRENS HOSPITAL MEDICAL CENTER, CINCINNATI</i>	12.420	W81XWH-17-1-0166	803	-	-	803	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT <i>GEORGE WASHINGTON UNIVERSITY</i>	12.420	W81XWH-20-1-0689	9,024	-	-	9,024	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT <i>JOHNS HOPKINS UNIVERSITY</i>	12.420	W81XWH-18-1-0672	121,815	-	-	121,815	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT <i>JOHNS HOPKINS UNIVERSITY</i>	12.420	DARPA 175076	40,470	-	-	40,470	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT <i>JOHNS HOPKINS UNIVERSITY</i>	12.420	W81XWH1910292	70,821	-	-	70,821	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT <i>LOYOLA UNIVERSITY</i>	12.420	W911QY-20-9-12	376,837	-	-	376,837	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT <i>NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION</i>	12.420	W81XWH-19-1-0108	21,867	-	-	21,867	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT <i>RESEARCH TRIANGLE INTERNATIONAL</i>	12.420	W81XWH-16-1-0558	3,712	-	-	3,712	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT <i>RESEARCH TRIANGLE INTERNATIONAL</i>	12.420	W81XWH-15-2-0077	141,609	-	-	141,609	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT <i>RESEARCH TRIANGLE INTERNATIONAL</i>	12.420	W81XWH-18-2-0044	618,181	-	-	618,181	-



Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF DEFENSE (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>RICE UNIVERSITY</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	DARPA N6001-19-C-4020	\$ 1,504,363	\$ -	\$ -	\$ 1,504,363	\$ -
<i>RICE UNIVERSITY</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-21-09-0016	34,820	-	-	34,820	-
<i>STATE UNIVERSITY OF NEW YORK</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-19-2-0012	45,656	-	-	45,656	-
<i>THE METHODIST HOSPITAL RESEARCH INSTITUTE</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-21-1-0285	79,083	-	-	79,083	-
<i>TULANE UNIVERSITY</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-19-1-0026	157,151	-	-	157,151	-
<i>UNIVERSITY OF ALABAMA AT BIRMINGHAM</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-22-1-0135	16,465	-	-	16,465	-
<i>UNIVERSITY OF CALIFORNIA, BERKELEY</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-19-1-0586	21,896	-	-	21,896	-
<i>UNIVERSITY OF CALIFORNIA, SAN FRANCISCO</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-14-2-0176	37,427	-	-	37,427	-
<i>UNIVERSITY OF CALIFORNIA, SAN FRANCISCO</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-15-9-0001	203,823	-	-	203,823	-
<i>UNIVERSITY OF CALIFORNIA, SAN FRANCISCO</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-18-2-0042	29,090	-	-	29,090	-
<i>UNIVERSITY OF CINCINNATI</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-6-2-0020	4,293	-	-	4,293	-
<i>UNIVERSITY OF MICHIGAN</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-19-1-0829	11,106	-	-	11,106	-
<i>UNIVERSITY OF PENNSYLVANIA</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-19-1-0861	715	-	-	715	-
<i>UNIVERSITY OF PITTSBURGH</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-12-2-0139	(6,499)	-	-	(6,499)	-
<i>UNIVERSITY OF PITTSBURGH</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-16-D-0024	210,466	-	-	210,466	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-18-1-0537	11,193	-	-	11,193	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-20-1-0770	17,739	-	-	17,739	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-21-1-0243	37,900	-	-	37,900	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF DEFENSE (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER MILITARY MEDICAL RESEARCH AND DEVELOPMENT WASHINGTON UNIVERSITY	12.420	W81XWH-19-1-0410	\$ 7,619	\$ -	\$ -	\$ 7,619	\$ -
MILITARY MEDICAL RESEARCH AND DEVELOPMENT WASHINGTON UNIVERSITY	12.420	W81XWH-18-1-0084	143,781	-	-	143,781	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT WILLIAM BEAUMONT HOSPITAL RESEARCH INSTITUTE	12.420	W81XWH-20-9-0021	4,456	-	-	4,456	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT WILLIAM BEAUMONT HOSPITAL RESEARCH INSTITUTE	12.420	W81XWH-16-1-0307	18,249	-	-	18,249	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420	W81XWH-19-1-0288	78,975	-	-	78,975	-
	<i>Total ALN 12.420</i>		18,750,735	-	-	18,750,735	903,748
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		42,814	-	-	42,814	-
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		266,384	-	-	266,384	114,163
PASS-THROUGH AWARD FROM: THE TRUSTEES OF COLUMBIA UNIVERSITY RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910	N66001-17-C-4002	179,224	-	-	179,224	-
	<i>Total ALN 12.910</i>		445,608	-	-	445,608	114,163
<b>TOTAL DEPARTMENT OF DEFENSE</b>			<b>19,239,157</b>	<b>-</b>	<b>-</b>	<b>19,239,157</b>	<b>1,017,911</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>							
LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	14.900		131,712	-	-	131,712	24,511
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>131,712</b>	<b>-</b>	<b>-</b>	<b>131,712</b>	<b>24,511</b>
<b>DEPARTMENT OF JUSTICE</b>							
SERVICES FOR TRAFFICKING VICTIMS	16.320		-	-	112,675	112,675	-
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION AND DEVELOPMENT	16.560		47,901	-	-	47,901	-
<b>TOTAL DEPARTMENT OF JUSTICE</b>			<b>47,901</b>	<b>-</b>	<b>112,675</b>	<b>160,576</b>	<b>-</b>
<b>OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION</b>							
OCCUPATIONAL SAFETY AND HEALTH SUSAN HARWOOD TRAINING GRANTS	17.502		57,209	-	-	57,209	30,000
<b>TOTAL OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION</b>			<b>57,209</b>	<b>-</b>	<b>-</b>	<b>57,209</b>	<b>30,000</b>

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>							
AERONAUTICS	43.002		\$ 11,245	\$ -	\$ -	\$ 11,245	\$ -
EXPLORATION	43.003		16,232,436	-	-	16,232,436	10,395,623
PASS-THROUGH AWARD FROM: MASSACHUSETTS GENERAL HOSPITAL	43.003	80NSSC20K0841	48,872	-	-	48,872	-
UNIVERSITY OF WASHINGTON	43.003	NNX16AE78G	18,691	-	-	18,691	-
<i>Total ALN 43.003</i>			<u>16,299,999</u>	-	-	<u>16,299,999</u>	<u>10,395,623</u>
PASS-THROUGH AWARD FROM: CENTER FOR ADVANCEMENT OF SCIENCE IN SPACE	43.007	GA-2018-270	39,211	-	-	39,211	-
SPACE OPERATIONS	43.008		9,679	-	-	9,679	-
OFFICE OF STEM ENGAGEMENT	43.008		9,679	-	-	9,679	-
<b>TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>			<u>16,360,134</u>	-	-	<u>16,360,134</u>	<u>10,395,623</u>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>							
PASS-THROUGH AWARD FROM: ASSOCIATION OF AMERICAN MEDICAL COLLEGES	45.162	AH-268665	-	-	12,597	12,597	-
PROMOTION OF THE HUMANITIES TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT	45.162	AH-268665	-	-	12,597	12,597	-
<b>TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES</b>			<u>-</u>	<u>-</u>	<u>12,597</u>	<u>12,597</u>	<u>-</u>
<b>NATIONAL SCIENCE FOUNDATION</b>							
ENGINEERING GRANTS	47.041		213,844	-	-	213,844	-
PASS-THROUGH AWARD FROM: NORTHWESTERN UNIVERSITY	47.041	NSF-1830961	5,202	-	-	5,202	-
ENGINEERING GRANTS	47.041	NSF-2037383	15,970	-	-	15,970	-
TEXAS A&M UNIVERSITY	47.041	NSF-2037383	15,970	-	-	15,970	-
ENGINEERING GRANTS	47.041	NSF-2133106	39,801	-	-	39,801	-
NORTHWESTERN UNIVERSITY	47.041	NSF-2133106	39,801	-	-	39,801	-
ENGINEERING GRANTS	47.041	NSF-2133106	39,801	-	-	39,801	-
<i>Total ALN 47.041</i>			<u>274,817</u>	-	-	<u>274,817</u>	<u>-</u>

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>NATIONAL SCIENCE FOUNDATION (continued)</b>							
MATHEMATICAL AND PHYSICAL SCIENCES PASS-THROUGH AWARD FROM: RICE UNIVERSITY	47.049		\$ 2,056,942	\$ -	\$ -	\$ 2,056,942	\$ 739,206
MATHEMATICAL AND PHYSICAL SCIENCES RICE UNIVERSITY	47.049	PHY-1427654	(1,105)	-	-	(1,105)	-
MATHEMATICAL AND PHYSICAL SCIENCES NORTH CAROLINA STATE UNIVERSITY	47.049	PHY-2019745	554,034	-	-	554,034	-
MATHEMATICAL AND PHYSICAL SCIENCES UNIVERSITY OF HOUSTON	47.049	NSF 2016-1551-01	2,216	-	-	2,216	-
MATHEMATICAL AND PHYSICAL SCIENCES WASHINGTON UNIVERSITY	47.049	DBI-1707400	516,324	-	-	516,324	53,093
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	DGE-1745038	47,405	-	-	47,405	-
<i>Total ALN 47.049</i>			<b>3,175,816</b>	-	-	<b>3,175,816</b>	<b>792,299</b>
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING PASS-THROUGH AWARD FROM: RICE UNIVERSITY	47.070		125,216	-	-	125,216	-
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	CNS-1801865	10,184	-	-	10,184	-
<i>Total ALN 47.070</i>			<b>135,400</b>	-	-	<b>135,400</b>	-
COVID-19 BIOLOGICAL SCIENCES	47.074		547,788	-	-	547,788	65,515
BIOLOGICAL SCIENCES PASS-THROUGH AWARD FROM: UNIVERSITY OF MICHIGAN	47.074		(2,867)	-	-	(2,867)	-
BIOLOGICAL SCIENCES RICE UNIVERSITY	47.074	NSF 1935265	72,178	-	-	72,178	-
BIOLOGICAL SCIENCES UNIVERSITY OF ILLINOIS AT CHICAGO	47.074	IOS-1856742	13,913	-	-	13,913	-
BIOLOGICAL SCIENCES	47.074	NSF 2107527	46,629	-	-	46,629	-
<i>Total ALN 47.074</i>			<b>677,641</b>	-	-	<b>677,641</b>	<b>65,515</b>
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075		67,576	-	-	67,576	24,661
EDUCATION AND HUMAN RESOURCES	47.076		43,489	-	-	43,489	-
NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS	47.084		25,705	-	-	25,705	-
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			<b>4,400,444</b>	-	-	<b>4,400,444</b>	<b>882,475</b>

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF EDUCATION</b>							
FEDERAL WORK-STUDY PROGRAM	84.033		\$ -	\$ 66,735	\$ -	\$ 66,735	\$ -
FEDERAL PERKINS LOAN PROGRAM – FEDERAL CAPITAL CONTRIBUTIONS	84.038		-	1,517,543	-	1,517,543	-
PASS-THROUGH AWARD FROM:							
<i>HOUSTON INDEPENDENT SCHOOL DISTRICT</i>							
MAGNET SCHOOLS ASSISTANCE	84.165	Rusk Academy	-	-	114,585	114,585	-
MAGNET SCHOOLS ASSISTANCE	84.165	Ryan Academy	-	-	111,291	111,291	-
	Total ALN 84.165		-	-	225,876	225,876	-
FEDERAL DIRECT STUDENT LOANS	84.268		-	19,468,786	-	19,468,786	-
EDUCATION STABILIZATION FUND							
COVID-19 EDUCATION STABILIZATION FUND	84.425E		-	-	52,469	52,469	-
EDUCATION STABILIZATION FUND	84.425F		-	-	1,131,511	1,131,511	-
	Total ALN 84.425		-	-	1,183,980	1,183,980	-
<b>TOTAL DEPARTMENT OF EDUCATION</b>			-	<b>21,053,064</b>	<b>1,409,856</b>	<b>22,462,920</b>	-
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							
PASS-THROUGH AWARD FROM:							
<i>ARKANSAS CHILDREN'S HOSPITAL</i>							
BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	93.073	DD001285	8,896	-	-	8,896	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	93.073	HHS000962600001	15,272	-	-	15,272	-
	Total ALN 93.073		24,168	-	-	24,168	-
FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	93.077		80,971	-	-	80,971	27,638
PASS-THROUGH AWARD FROM:							
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
BLOOD DISORDER PROGRAM: PREVENTION, SURVEILLANCE, AND RESEARCH	93.080	U27 DD000020	5,256	-	-	5,256	-
PREVENTION OF DISEASE, DISABILITY AND DEATH BY INFECTIOUS DISEASES	93.084		1	-	-	1	-

## Baylor College of Medicine

### Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
FOOD AND DRUG ADMINISTRATION-RESEARCH	93.103		\$ 1,257,680	\$ -	\$ -	\$ 1,257,680	\$ 659,198
PASS-THROUGH AWARD FROM:							
<i>BOSTON CHILDREN'S HOSPITAL</i>							
FOOD AND DRUG ADMINISTRATION-RESEARCH	93.103	FD004363	(404)	-	-	(404)	-
<i>DUKE UNIVERSITY</i>							
FOOD AND DRUG ADMINISTRATION-RESEARCH	93.103	FD006298	7,644	-	-	7,644	-
<i>NEW YORK MEDICAL COLLEGE</i>							
FOOD AND DRUG ADMINISTRATION-RESEARCH	93.103	FD004090	2,833	-	-	2,833	-
Total ALN 93.103			1,267,753	-	-	1,267,753	659,198
PASS-THROUGH AWARD FROM:							
<i>CITY OF HOUSTON</i>							
COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISORDER (SED)	93.104	SM082256	876,590	-	-	876,590	347,000
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		-	-	705,549	705,549	5,993
PASS-THROUGH AWARD FROM:							
<i>UNIVERSITY HOSPITALS CLEVELAND MEDICAL CENTER</i>							
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110	MC43532	-	-	108,573	108,573	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110	MC24051-PROGRAM INCOME	-	-	1,287,782	1,287,782	-
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110	H30MC24051	-	-	7,663	7,663	-
Total ALN 93.110			-	-	2,109,567	2,109,567	5,993
ENVIRONMENTAL HEALTH	93.113		6,357,968	-	-	6,357,968	1,109,138
COVID-19 ENVIRONMENTAL HEALTH	93.113		194,326	-	-	194,326	-
PASS-THROUGH AWARD FROM:							
<i>THE METHODIST HOSPITAL RESEARCH INSTITUTE</i>							
ENVIRONMENTAL HEALTH	93.113	ES031511	81,109	-	-	81,109	-
<i>THE UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON</i>							
ENVIRONMENTAL HEALTH	93.113	ES016302	14,833	-	-	14,833	-
<i>MAINE HEALTH</i>							
ENVIRONMENTAL HEALTH	93.113	ES030101	719	-	-	719	-
<i>COLORADO STATE UNIVERSITY</i>							
ENVIRONMENTAL HEALTH	93.113	ES029766	9,471	-	-	9,471	-
<i>SAM HOUSTON STATE UNIVERSITY</i>							
ENVIRONMENTAL HEALTH	93.113	ES032149	5,210	-	-	5,210	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>TEXAS A&amp;M UNIVERSITY</i>							
ENVIRONMENTAL HEALTH	93.113	ES033601	\$ 40,600	\$ -	\$ -	\$ 40,600	\$ -
<i>UNIVERSITY OF ILLINOIS AT CHICAGO</i>							
ENVIRONMENTAL HEALTH	93.113	ES028615	3,028	-	-	3,028	-
<i>UNIVERSITY OF MASSACHUSETTS</i>							
ENVIRONMENTAL HEALTH	93.113	ES032552	16,087	-	-	16,087	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
ENVIRONMENTAL HEALTH	93.113	ES031063	96,749	-	-	96,749	-
<i>UNIVERSITY OF ILLINOIS AT CHICAGO</i>							
ENVIRONMENTAL HEALTH	93.113	ES028615	255,322	-	-	255,322	-
Total ALN 93.113			7,075,422	-	-	7,075,422	1,109,138
ORAL DISEASES AND DISORDERS RESEARCH	93.121		798,259	-	-	798,259	19,885
PASS-THROUGH AWARD FROM:							
<i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i>							
ORAL DISEASES AND DISORDERS RESEARCH	93.121	DE030104	64,796	-	-	64,796	-
ORAL DISEASES AND DISORDERS RESEARCH	93.121	DE025248	4,864	-	-	4,864	-
<i>UNIVERSITY OF SOUTH FLORIDA</i>							
ORAL DISEASES AND DISORDERS RESEARCH	93.121	DE026480	56,182	-	-	56,182	-
<i>THE METHODIST HOSPITAL RESEARCH INSTITUTE</i>							
ORAL DISEASES AND DISORDERS RESEARCH	93.121	DE021863	7,229	-	-	7,229	-
<i>UNIVERSITY OF NORTH CAROLINA</i>							
ORAL DISEASES AND DISORDERS RESEARCH	93.121	DE029754	24,104	-	-	24,104	-
<i>UNIVERSITY OF UTAH</i>							
ORAL DISEASES AND DISORDERS RESEARCH	93.121	DE027493	368	-	-	368	-
<i>RICE UNIVERSITY</i>							
ORAL DISEASES AND DISORDERS RESEARCH	93.121	DE021798	30,344	-	-	30,344	-
<i>FRED HUTCH CANCER RESEARCH</i>							
ORAL DISEASES AND DISORDERS RESEARCH	93.121	DE027850	26,683	-	-	26,683	-
Total ALN 93.121			1,012,829	-	-	1,012,829	19,885
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127		-	-	124,084	124,084	-
PASS-THROUGH AWARD FROM:							
<i>COLUMBIA UNIVERSITY</i>							
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127	MC00007	-	-	159,111	159,111	-
<i>UNIVERSITY OF BUFFALO</i>							
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127	MC33154	-	-	98,440	98,440	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>UNIVERSITY OF TEXAS DELL MEDICAL SCHOOL</i>							
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127	MC37471	\$ -	\$ -	\$ 329,707	\$ 329,707	\$ -
Total ALN 93.127			-	-	711,342	711,342	-
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		284,120	-	-	284,120	17,209
PASS-THROUGH AWARD FROM:							
<i>HARRIS COUNTY</i>							
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136	CE924976	41,909	-	-	41,909	-
Total ALN 93.136			326,029	-	-	326,029	17,209
NIEHS SUPERFUND HAZARDOUS SUBSTANCES - BASIC RESEARCH AND EDUCATION	93.143		1,729,927	-	-	1,729,927	623,384
PASS-THROUGH AWARD FROM:							
<i>TEXAS A&amp;M UNIVERSITY</i>							
NIEHS SUPERFUND HAZARDOUS SUBSTANCES - BASIC RESEARCH AND EDUCATION	93.143	ES027704	190,306	-	-	190,306	-
Total ALN 93.143			1,920,233	-	-	1,920,233	623,384
PASS-THROUGH AWARD FROM:							
<i>UNIVERSITY OF NEW MEXICO</i>							
HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	93.145	HA33225	478,721	-	-	478,721	29,078
COVID-19 CENTERS OF EXCELLENCE	93.157		12,754	-	-	12,754	-
CENTERS OF EXCELLENCE	93.157		714,771	-	-	714,771	-
Total ALN 93.157			727,525	-	-	727,525	-
HUMAN GENOME RESEARCH	93.172		15,644,965	-	-	15,644,965	2,964,701
PASS-THROUGH AWARD FROM:							
<i>COLUMBIA UNIVERSITY</i>							
HUMAN GENOME RESEARCH	93.172	HG008972	8,328	-	-	8,328	-
<i>GEISINGER HEALTH SYSTEM</i>							
HUMAN GENOME RESEARCH	93.172	HG006834	6,019	-	-	6,019	-
<i>KAISER PERMANENTE</i>							
HUMAN GENOME RESEARCH	93.172	HG007292	3	-	-	3	-
<i>THE FEINSTEIN INSTITUTES FOR MEDICAL RESEARCH</i>							
HUMAN GENOME RESEARCH	93.172	HG011711	201,505	-	-	201,505	-
<i>JOHNS HOPKINS UNIVERSITY</i>							
HUMAN GENOME RESEARCH	93.172	HG006542	151,597	-	-	151,597	-



Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
UNIVERSITY OF SOUTH CAROLINA HUMAN GENOME RESEARCH	93.172	HG010925	\$ 1,209	\$ -	\$ -	\$ 1,209	\$ -
YALE UNIVERSITY HUMAN GENOME RESEARCH	93.172	HG012108	22,768	-	-	22,768	-
THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON HUMAN GENOME RESEARCH	93.172	HG011803	70,886	-	-	70,886	-
UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL HUMAN GENOME RESEARCH	93.172	HG009650	33,020	-	-	33,020	-
STANFORD UNIVERSITY HUMAN GENOME RESEARCH	93.172	HG09649	175,291	-	-	175,291	-
HARVARD MEDICAL SCHOOL HUMAN GENOME RESEARCH	93.172	HG011016	228,879	-	-	228,879	-
HUMAN GENOME RESEARCH	93.172	HG007530	39,916	-	-	39,916	-
Total ALN 93.172			16,584,386	-	-	16,584,386	2,964,701
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173		3,571,478	-	-	3,571,478	205,560
PASS-THROUGH AWARD FROM:							
THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173	DC014589	8,864	-	-	8,864	-
UNIVERSITY OF SOUTHERN CALIFORNIA RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173	DC014450	22,745	-	-	22,745	-
UNIVERSITY OF COLORADO DENVER RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173	DC019642	11,789	-	-	11,789	-
THE UNIVERSITY OF TEXAS AT AUSTIN RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173	DC018579	168,495	-	-	168,495	-
Total ALN 93.173			3,783,371	-	-	3,783,371	205,560
COVID-19 IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS	93.185		168,479	-	-	168,479	-
IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS	93.185		602,832	-	-	602,832	-
Total ALN 93.213			771,311	-	-	771,311	-
NATIONAL RESEARCH SERVICE AWARD IN PRIMARY CARE MEDICINE	93.186		372,899	-	-	372,899	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH PASS-THROUGH AWARD FROM: <i>DUKE UNIVERSITY</i>	93.213		\$ 569,522	\$ -	\$ -	\$ 569,522	\$ -
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH <i>UNIVERSITY OF ALABAMA AT BIRMINGHAM</i>	93.213	AT010961	6,150	-	-	6,150	-
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH <i>UNIVERSITY OF ARIZONA</i>	93.213	AT010517	7,679	-	-	7,679	-
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213	AT008621	33,404	-	-	33,404	-
Total ALN 93.213			616,755	-	-	616,755	-
NATIONAL RESEARCH SERVICE AWARDS HEALTH SERVICES RESEARCH TRAINING	93.225		77,507	-	-	77,507	-
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES PASS-THROUGH AWARD FROM: <i>UNIVERSITY OF MICHIGAN</i>	93.226		2,164,146	-	-	2,164,146	129,164
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226	HS024953	86,693	-	-	86,693	-
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES <i>UNIVERSITY OF COLORADO</i>	93.226	HS026622	12,359	-	-	12,359	-
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES <i>WASHINGTON UNIVERSITY</i>	93.226	HS024597	3,144	-	-	3,144	-
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226	HS026742	2,638	-	-	2,638	-
Total ALN 93.226			2,268,980	-	-	2,268,980	129,164
NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	93.233		1,092,728	-	-	1,092,728	-
MENTAL HEALTH RESEARCH GRANTS PASS-THROUGH AWARD FROM: <i>ALLEN BRAIN INSTITUTE</i>	93.242		8,841,190	-	-	8,841,190	929,109
MENTAL HEALTH RESEARCH GRANTS <i>CHILDREN'S HOSPITAL OF PHILADELPHIA</i>	93.242	MH114830	877,122	-	-	877,122	193,603
MENTAL HEALTH RESEARCH GRANTS <i>UNIVERSITY OF COLORADO DENVER</i>	93.242	MH125958	232,450	-	-	232,450	-
MENTAL HEALTH RESEARCH GRANTS <i>THE UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON</i>	93.242	MH121362	95,262	-	-	95,262	-
MENTAL HEALTH RESEARCH GRANTS <i>UNIVERSITY OF HOUSTON</i>	93.242	MH100930	123,945	-	-	123,945	-
MENTAL HEALTH RESEARCH GRANTS	93.242	MH125039	26,300	-	-	26,300	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI MENTAL HEALTH RESEARCH GRANTS	93.242	MH111932	\$ 327,847	\$ -	\$ -	\$ 327,847	\$ -
UNIVERSITY OF MICHIGAN MENTAL HEALTH RESEARCH GRANTS	93.242	MH104311	(36,899)	-	-	(36,899)	-
UNIVERSITY OF PITTSBURGH MENTAL HEALTH RESEARCH GRANTS	93.242	MH124983	442	-	-	442	-
UNIVERSITY OF TENNESSEE MENTAL HEALTH RESEARCH GRANTS	93.242	MH112143	12,962	-	-	12,962	-
UNIVERSITY OF NORTH CAROLINA MENTAL HEALTH RESEARCH GRANTS	93.242	MH104102	4,584	-	-	4,584	-
MENTAL HEALTH RESEARCH GRANTS	93.242	MH118249	21,329	-	-	21,329	-
MENTAL HEALTH RESEARCH GRANTS	93.242	MH124526	69,865	-	-	69,865	-
UNIVERSITY OF WISCONSIN MENTAL HEALTH RESEARCH GRANTS	93.242	MH123422	185,716	-	-	185,716	-
Total ALN 93.242			10,782,115	-	-	10,782,115	1,122,712
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES – PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE							
PASS-THROUGH AWARD FROM:	93.243		-	-	745,593	745,593	179,876
AMERICAN ACADEMY OF ADDICTION PSYCHIATRY SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE	93.243	T1081358	-	-	47,675	47,675	-
BEHAVIORAL HEALTH SOLUTIONS SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE	93.243	SP082149	-	-	30,577	30,577	-
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE	93.243	TI080684	-	-	119,524	119,524	-
CENTER FOR RECOVERY AND WELLNESS RESOURCES SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE	93.243	TI080624	-	-	128,887	128,887	-
THE UNIVERSITY OF TEXAS AT SAN ANTONIO SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE	93.243	TI026787	-	-	60,814	60,814	-
CITY OF HOUSTON SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROJECTS OF REGIONAL & NATIONAL SIGNIFICANCE	93.243	SP080300	-	-	85,648	85,648	-
Total ALN 93.243			-	-	1,218,718	1,218,718	179,876

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262		\$ 374,610	\$ -	\$ -	\$ 374,610	\$ 78,771
PASS-THROUGH AWARD FROM:							
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.262	OH008421	414	-	-	414	-
<i>NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION</i>							
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.262	OH012201	6,286	-	-	6,286	-
<i>UNIVERSITY OF PITTSBURGH</i>							
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.262	OH009077	49,013	-	-	49,013	-
Total ALN 93.262			430,323	-	-	430,323	78,771
ALCOHOL RESEARCH PROGRAMS	93.273		686,929	-	-	686,929	433,766
PASS-THROUGH AWARD FROM:							
<i>YALE UNIVERSITY</i>							
ALCOHOL RESEARCH PROGRAMS	93.273	AA020790	74,551	-	-	74,551	-
<i>UNIVERSITY OF LOUISVILLE</i>							
ALCOHOL RESEARCH PROGRAMS	93.273	AA026225	96,293	-	-	96,293	-
<i>SCRIPPS RESEARCH INSTITUTE</i>							
ALCOHOL RESEARCH PROGRAMS	93.273	AA021667	53,492	-	-	53,492	-
Total ALN 93.273			911,265	-	-	911,265	433,766
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		130,214	-	-	130,214	-
PASS-THROUGH AWARD FROM:							
<i>MASSACHUSETTS GENERAL HOSPITAL</i>							
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279	DA047933	203,370	-	-	203,370	-
<i>SCRIPPS RESEARCH INSTITUTE</i>							
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279	DA046170	32,766	-	-	32,766	-
Total ALN 93.279			366,350	-	-	366,350	-
CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND <i>TECHNICAL ASSISTANCE</i>	93.283		-	-	5,952	5,952	-
DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		1,490,445	-	-	1,490,445	221,046
PASS-THROUGH AWARD FROM:							
<i>ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI</i>							
DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286	EB028520	9,366	-	-	9,366	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>JOHNS HOPKINS UNIVERSITY</i>							
DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286	EB028156	\$ 31,892	\$ -	\$ -	\$ 31,892	\$ -
<i>RICE UNIVERSITY</i>							
DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286	LM007093	28,735	-	-	28,735	-
DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286	EB030772	8,064	-	-	8,064	-
<i>TEXAS A&amp;M UNIVERSITY</i>							
DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286	EB025945	20,021	-	-	20,021	-
DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286	EB029064	49,454	-	-	49,454	-
<i>UNIVERSITY OF SOUTHERN CALIFORNIA</i>							
DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286	EB032169	39,891	-	-	39,891	-
<i>WAYNE STATE UNIVERSITY</i>							
DISCOVERY & APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286	EB026453	406,598	-	-	406,598	-
	Total ALN 93.286		2,084,466	-	-	2,084,466	221,046
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307		2,324,629	-	-	2,324,629	1,036,939
PASS-THROUGH AWARD FROM:							
<i>UNIVERSITY OF ARIZONA</i>							
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307	MD014127	25,249	-	-	25,249	-
<i>HOWARD UNIVERSITY</i>							
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307	MD007597	10,554	-	-	10,554	-
<i>TEXAS SOUTHERN UNIVERSITY</i>							
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307	MD007605	7,096	-	-	7,096	-
<i>THE UNIVERSITY OF TEXAS AT AUSTIN</i>							
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307	MD009675	4,129	-	-	4,129	-
	TOTAL ALN 93.307		2,371,657	-	-	2,371,657	1,036,939
TRANS-NIH RESEARCH SUPPORT	93.310		13,906,593	-	-	13,906,593	1,652,028
COVID-19 TRANS-NIH RESEARCH SUPPORT	93.310		766,517	-	-	766,517	107,365

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM:							
<i>BETH ISRAEL DEACONESS MEDICAL CENTER</i>							
TRANS-NIH RESEARCH SUPPORT	93.310	TR002881	\$ 159,660	\$ -	\$ -	\$ 159,660	\$ -
<i>THE UNIVERSITY OF TEXAS AT EL PASO</i>							
TRANS-NIH RESEARCH SUPPORT	93.310	GM118971	3,829	-	-	3,829	-
<i>JOHNS HOPKINS UNIVERSITY</i>							
COVID-19 TRANS-NIH RESEARCH SUPPORT	93.310	TR002881	941	-	-	941	-
<i>MEDICAL COLLEGE OF WISCONSIN</i>							
TRANS-NIH RESEARCH SUPPORT	93.310	TR002881	18,380	-	-	18,380	-
<i>WASHINGTON UNIVERSITY</i>							
TRANS-NIH RESEARCH SUPPORT	93.310	TR002881	124,282	-	-	124,282	-
<i>HARVARD MEDICAL SCHOOL</i>							
TRANS-NIH RESEARCH SUPPORT	93.310	HG007530	143,576	-	-	143,576	-
<i>MASSACHUSETTS GENERAL HOSPITAL</i>							
TRANS-NIH RESEARCH SUPPORT	93.310	OD023253	157,458	-	-	157,458	-
<i>RICE UNIVERSITY</i>							
TRANS-NIH RESEARCH SUPPORT	93.310	HL151545	447,206	-	-	447,206	-
<i>UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN</i>							
TRANS-NIH RESEARCH SUPPORT	93.310	OD023272	39,563	-	-	39,563	-
	Total ALN 93.310		15,768,005	-	-	15,768,005	1,759,393
RARE DISORDERS: RESEARCH, SURVEILLANCE, HEALTH PROMOTION, AND EDUCATION							
	93.315		95,440	-	-	95,440	-
PASS-THROUGH AWARD FROM:							
THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON							
<i>EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASE</i>							
	93.323	HHS001089700001	-	-	358,744	358,744	-
STRENGTHENING PUBLIC HEALTH THROUGH SURVEILLANCE, EPIDEMIOLOGIC RESEARCH, DISEASE DETECTION AND PREVENTION							
	93.326		510,995	-	-	510,995	-
COVID-19 STRENGTHENING PUBLIC HEALTH THROUGH SURVEILLANCE, EPIDEMIOLOGIC RESEARCH, DISEASE DETECTION AND PREVENTION							
	93.326		1,314,159	-	-	1,314,159	-
	Total ALN 93.326		1,825,154	-	-	1,825,154	-
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/ LOANS FOR DISADVANTAGED STUDENTS							
	93.342		-	369,107	-	369,107	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350		\$ 355,273	\$ -	\$ -	\$ 355,273	\$ 146,771
PASS-THROUGH AWARD FROM:							
<i>THE BRIGHAM &amp; WOMEN'S HOSPITAL, INC</i>							
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350	TR003201	102,680	-	-	102,680	-
<i>DYSTONIA MEDICAL RESEARCH FOUNDATION</i>							
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350	TR001456	40,768	-	-	40,768	-
<i>DUKE UNIVERSITY</i>							
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350	TR001803	39,233	-	-	39,233	-
<i>HUDSONALPHA FOUNDATION</i>							
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350	OD027070	12,274	-	-	12,274	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350	TR003167	3,738	-	-	3,738	-
<i>WASHINGTON UNIVERSITY</i>							
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350	TR002764	60,520	-	-	60,520	-
	Total ALN 93.350		614,486	-	-	614,486	146,771
RESEARCH INFRASTRUCTURE PROGRAMS							
COVID-19 RESEARCH INFRASTRUCTURE PROGRAMS	93.351		3,670,749	-	-	3,670,749	315,078
PASS-THROUGH AWARD FROM:							
<i>UNIVERSITY OF CALIFORNIA, DAVIS</i>							
RESEARCH INFRASTRUCTURE PROGRAMS	93.351	OD023221	1,303	-	-	1,303	-
RESEARCH INFRASTRUCTURE PROGRAMS	93.351	OD011107	68,881	-	-	68,881	-
<i>UNIVERSITY OF WISCONSIN</i>							
RESEARCH INFRASTRUCTURE PROGRAMS	93.351	OD011106	35,149	-	-	35,149	-
<i>HARVARD MEDICAL SCHOOL</i>							
RESEARCH INFRASTRUCTURE PROGRAMS	93.351	OD026435	125,596	-	-	125,596	-
	Total ALN 93.351		4,170,061	-	-	4,170,061	315,078
21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT							
93.353			1,695,864	-	-	1,695,864	178,370
PASS-THROUGH AWARD FROM:							
<i>DANA-FARBER CANCER INSTITUTE</i>							
21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	93.353	CA155258	5,421	-	-	5,421	-
<i>CHILDREN'S HOSPITAL OF PENNSYLVANIA</i>							
21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	93.353	CA23568	519,688	-	-	519,688	23,063
<i>FRED HUTCHINSON CANCER CENTER</i>							
21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	93.353	CA154967	34,690	-	-	34,690	-
<i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i>							
21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	93.353	DE028233	247,962	-	-	247,962	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>UNIVERSITY OF ALABAMA AT BIRMINGHAM</i>							
21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	93.353	CA246567	\$ 75,325	\$ -	\$ -	\$ 75,325	\$ -
<i>UNIVERSITY OF TENNESSEE</i>							
21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	93.353	CA229164	22,971	-	-	22,971	-
<i>UNIVERSITY OF UTAH</i>							
21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	93.353	CA224076	620,564	-	-	620,564	-
Total ALN 93.353			3,222,485	-	-	3,222,485	201,433
NURSING RESEARCH							
PASS-THROUGH AWARD FROM:	93.361		2,302,834	-	-	2,302,834	630,703
<i>UNIVERSITY OF MICHIGAN</i>							
NURSING RESEARCH	93.361	NR013658	98,206	-	-	98,206	34,210
<i>UNIVERSITY OF IOWA</i>							
NURSING RESEARCH	93.361	NR017610	324,796	-	-	324,796	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
NURSING RESEARCH	93.361	NR017837	39,858	-	-	39,858	-
Total ALN 93.361			2,765,694	-	-	2,765,694	664,913
21ST CENTURY CURES ACT – PRECISION MEDICINE INITIATIVE	93.368		43,806,952	-	-	43,806,952	2,306,037
CANCER CAUSE AND PREVENTION RESEARCH							
PASS-THROUGH AWARD FROM:	93.393		10,220,619	-	-	10,220,619	3,409,842
<i>OREGON HEALTH &amp; SCIENCE</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA217842	346,208	-	-	346,208	-
<i>CITY OF HOPE RESEARCH INSTITUTE</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA242218	156,848	-	-	156,848	-
<i>DARTMOUTH COLLEGE</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA243449	36,035	-	-	36,035	-
<i>GEORGE WASHINGTON UNIVERSITY</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA181255	334,773	-	-	334,773	-
<i>UNIVERSITY OF CALIFORNIA, SAN FRANCISCO</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA225478	14,044	-	-	14,044	-
<i>NORTHWESTERN UNIVERSITY</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA225002	238	-	-	238	-



Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>TEXAS A&amp;M HEALTH SCIENCE CENTER</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA262623	\$ 5,762	\$ -	\$ -	\$ 5,762	\$ -
<i>UNIVERSITY OF ALABAMA AT BIRMINGHAM</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA213140	35,938	-	-	35,938	-
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA220502	8,604	-	-	8,604	-
<i>NORTHWESTERN UNIVERSITY</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA258808	20,935	-	-	20,935	-
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA214253	223,967	-	-	223,967	-
<i>VANDERBILT UNIVERSITY</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA203012	276	-	-	276	-
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA225005	13,826	-	-	13,826	-
<i>STANFORD UNIVERSITY</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA217105	246,320	-	-	246,320	-
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA232754	126,865	-	-	126,865	-
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA226081	-	-	-	-	-
<i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA219463	134	-	-	134	-
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA239342	17,234	-	-	17,234	-
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA231141	119,246	-	-	119,246	-
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA219896	58,635	-	-	58,635	-
<i>COLUMBIA UNIVERSITY</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA199336	2,235	-	-	2,235	-
<i>THE UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA212008	53,072	-	-	53,072	-
<i>ARIZONA STATE UNIVERSITY</i>							
CANCER CAUSE AND PREVENTION RESEARCH	93.393	CA237118	349,361	-	-	349,361	-
		Total ALN 93.393	12,391,175	-	-	12,391,175	3,409,842
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		5,135,065	-	-	5,135,065	1,949,969
PASS-THROUGH AWARD FROM:							
<i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i>							
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA200468	14,960	-	-	14,960	-
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA214263	65,246	-	-	65,246	-
<i>CHILDREN'S HOSPITAL OF PENNSYLVANIA</i>							
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA193776	24,598	-	-	24,598	3,021
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA193478	125	-	-	125	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>DANA-FARBER CANCER INSTITUTE</i>							
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA230503	\$ 22,651	\$ -	\$ -	\$ 22,651	\$ -
<i>NEW YORK UNIVERSITY</i>							
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA214195	9,929	-	-	9,929	-
<i>FRED HUTCHINSON CANCER RESEARCH CENTER</i>							
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA214172	38,852	-	-	38,852	-
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA230144	19,033	-	-	19,033	-
<i>RICE UNIVERSITY</i>							
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA249367	27,203	-	-	27,203	-
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA252245	217,430	-	-	217,430	-
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA255894	97,431	-	-	97,431	-
<i>WASHINGTON UNIVERSITY</i>							
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	MC27865	81,832	-	-	81,832	-
<i>NORTHWESTERN UNIVERSITY</i>							
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA183101	123,082	-	-	123,082	-
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA200064	306,540	-	-	306,540	-
<i>THE UNIVERSITY OF TEXAS AT AUSTIN</i>							
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA229068	2,296	-	-	2,296	-
<i>UNIVERSITY OF MICHIGAN</i>							
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA214955	168	-	-	168	-
<i>NSABP</i>							
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394	CA196067	205,223	-	-	205,223	-
		Total ALN 93.394	6,391,664	-	-	6,391,664	1,952,990
CANCER TREATMENT RESEARCH	93.395		7,248,441	-	-	7,248,441	1,807,991
PASS-THROUGH AWARD FROM:							
<i>GEORGE WASHINGTON UNIVERSITY</i>							
CANCER TREATMENT RESEARCH	93.395	CA181255	40,834	-	-	40,834	-
<i>ST JUDE CHILDREN'S RESEARCH HOSPITAL</i>							
CANCER TREATMENT RESEARCH	93.395	CA081457	83,388	-	-	83,388	-
<i>UNIVERSITY OF MINNESOTA</i>							
CANCER TREATMENT RESEARCH	93.395	CA239701	63,826	-	-	63,826	-
<i>TEXAS TECH UNIVERSITY HEALTH SCIENCES CENTER</i>							
CANCER TREATMENT RESEARCH	93.395	CA221957	1,038	-	-	1,038	-
<i>KAISER PERMANENTE</i>							
CANCER TREATMENT RESEARCH	93.395	CA260689	229,960	-	-	229,960	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>TEXAS TECH UNIVERSITY</i>							
CANCER TREATMENT RESEARCH	93.395	CA263988	\$ 34,641	\$ -	\$ -	\$ 34,641	\$ -
<i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i>							
CANCER TREATMENT RESEARCH	93.395	CA208535	52,710	-	-	52,710	-
CANCER TREATMENT RESEARCH	93.395	CA255596	49,092	-	-	49,092	-
CANCER TREATMENT RESEARCH	93.395	CA235620	199,905	-	-	199,905	-
<i>MEDICAL COLLEGE OF WISCONSIN</i>							
CANCER TREATMENT RESEARCH	93.395	CA215403	1	-	-	1	-
<i>NRG ONCOLOGY FOUNDATION, INC</i>							
CANCER TREATMENT RESEARCH	93.395	CA180868	3,556	-	-	3,556	-
<i>OREGON HEALTH AND SCIENCE UNIVERSITY</i>							
CANCER TREATMENT RESEARCH	93.395	CA180888	9,703	-	-	9,703	-
<i>SEATTLE CHILDREN'S RESEARCH INSTITUTE</i>							
CANCER TREATMENT RESEARCH	93.395	CA222486	107,162	-	-	107,162	-
<i>UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL</i>							
CANCER TREATMENT RESEARCH	93.395	CA218442	(11,934)	-	-	(11,934)	-
<i>NORTHWESTERN UNIVERSITY</i>							
CANCER TREATMENT RESEARCH	93.395	CA120813	253	-	-	253	-
CANCER TREATMENT RESEARCH	93.395	CA228272	55,550	-	-	55,550	-
<i>PUBLIC HEALTH INSTITUTE</i>							
CANCER TREATMENT RESEARCH	93.395	CA180886	413,756	-	-	413,756	-
CANCER TREATMENT RESEARCH	93.395	CA189955	57,350	-	-	57,350	-
CANCER TREATMENT RESEARCH	93.395	CA228823	34,227	-	-	34,227	-
<i>CHILDREN'S HOSPITAL OF PHILADELPHIA</i>							
CANCER TREATMENT RESEARCH	93.395	CA180886	139,919	-	-	139,919	-
CANCER TREATMENT RESEARCH	93.395	CA097452	(20,047)	-	-	(20,047)	-
CANCER TREATMENT RESEARCH	93.395	ADV11515	(704)	-	-	(704)	-
CANCER TREATMENT RESEARCH	93.395	CA228823	81,450	-	-	81,450	-
CANCER TREATMENT RESEARCH	93.395	CA233249	50,499	-	-	50,499	-
CANCER TREATMENT RESEARCH	93.395	CA189955	1,833	-	-	1,833	-
Total ALN 93.395			8,926,409	-	-	8,926,409	1,807,991

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
CANCER BIOLOGY RESEARCH	93.396		\$ 12,285,858	\$ -	\$ -	\$ 12,285,858	\$ 875,360
PASS-THROUGH AWARD FROM:							
<i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i>							
CANCER BIOLOGY RESEARCH	93.396	CA174798	45,147	-	-	45,147	-
CANCER BIOLOGY RESEARCH	93.396	CA240526	7,827	-	-	7,827	-
CANCER BIOLOGY RESEARCH	93.396	CA248731	75,169	-	-	75,169	-
CANCER BIOLOGY RESEARCH	93.396	CA236781	16,967	-	-	16,967	-
<i>DARTMOUTH COLLEGE</i>							
CANCER BIOLOGY RESEARCH	93.396	CA225028	10,238	-	-	10,238	-
<i>GEORGIA TECH UNIVERSITY</i>							
CANCER BIOLOGY RESEARCH	93.396	CA218664	38,735	-	-	38,735	-
<i>LURIE CHILDREN'S HOSPITAL OF CHICAGO</i>							
CANCER BIOLOGY RESEARCH	93.396	CA217613	26,692	-	-	26,692	-
<i>THE METHODIST HOSPITAL RESEARCH INSTITUTE</i>							
CANCER BIOLOGY RESEARCH	93.396	CA253553	283,275	-	-	283,275	-
<i>ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI</i>							
CANCER BIOLOGY RESEARCH	93.396	CA154947	433	-	-	433	-
<i>ROSWELL PARK CANCER INSTITUTE</i>							
CANCER BIOLOGY RESEARCH	93.396	CA251545	75,848	-	-	75,848	-
<i>UNIVERSITY OF CALIFORNIA, IRVINE</i>							
CANCER BIOLOGY RESEARCH	93.396	CA228140	23,964	-	-	23,964	-
<i>UNIVERSITY OF COLORADO DENVER</i>							
CANCER BIOLOGY RESEARCH	93.396	CA224867	262,068	-	-	262,068	-
<i>THE UNIVERSITY OF NORTH CAROLINA</i>							
CANCER BIOLOGY RESEARCH	93.396	CA148761	238,611	-	-	238,611	-
<i>UNIVERSITY OF NEW MEXICO</i>							
CANCER BIOLOGY RESEARCH	93.396	CA206980	132,219	-	-	132,219	-
<i>UNIVERSITY OF HOUSTON</i>							
CANCER BIOLOGY RESEARCH	93.396	CA256543	14,590	-	-	14,590	-
		Total ALN 93.396	13,537,641	-	-	13,537,641	875,360
CANCER CENTERS SUPPORT GRANTS	93.397		9,160,574	-	-	9,160,574	321,511
COVID-19 CANCER CENTERS SUPPORT GRANTS	93.397		180,650	-	-	180,650	-
PASS-THROUGH AWARD FROM:							
<i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i>							
CANCER CENTERS SUPPORT GRANTS	93.397	CA127001	232,791	-	-	232,791	-
CANCER CENTERS SUPPORT GRANTS	93.397	CA221707	7,620	-	-	7,620	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>CASE WESTERN RESERVE UNIVERSITY</i>							
CANCER CENTERS SUPPORT GRANTS	93.397	CA163060	\$ 30,965	\$ -	\$ -	\$ 30,965	\$ 2,565
<i>THE UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER</i>							
CANCER CENTERS SUPPORT GRANTS	93.397	CA217333	25,734	-	-	25,734	-
<i>SOUTHWEST ONCOLOGY GROUP</i>							
CANCER CENTERS SUPPORT GRANTS	93.397	CA180888	56,069	-	-	56,069	-
<i>UNIVERSITY OF ALABAMA AT BIRMINGHAM</i>							
CANCER CENTERS SUPPORT GRANTS	93.397	CA107399	8,604	-	-	8,604	-
Total ALN 93.397			9,703,007	-	-	9,703,007	324,076
CANCER RESEARCH MANPOWER							
PASS-THROUGH AWARD FROM:							
<i>CEDARS-SINAI MEDICAL CENTER</i>							
CANCER RESEARCH MANPOWER	93.398	CA247257	16,000	-	-	16,000	-
<i>RICE UNIVERSITY</i>							
CANCER RESEARCH MANPOWER	93.398	HL146032	53,473	-	-	53,473	-
CANCER RESEARCH MANPOWER	93.398	CA213878	6,438	-	-	6,438	-
Total ALN 93.398			1,665,018	-	-	1,665,018	-
CANCER CONTROL							
PASS-THROUGH AWARD FROM:							
<i>CHILDREN'S HOSPITAL OF PHILADELPHIA</i>							
CANCER CONTROL	93.399		361,389	-	-	361,389	38,095
<i>NRG ONCOLOGY FOUNDATION, INC</i>							
CANCER CONTROL	93.399	CA189955	60,525	-	-	60,525	-
<i>NSABP</i>							
CANCER CONTROL	93.399	FB-13	28,215	-	-	28,215	-
CANCER CONTROL	93.399	CA12027 #TFED41S2EXT-714	60,929	-	-	60,929	-
Total ALN 93.399			604,295	-	-	604,295	38,095
PASS-THROUGH AWARD FROM:							
<i>AMERICAN PUBLIC HEALTH ASSOCIATION</i>							
STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	93.421	CDC OT000294	-	-	18,501	18,501	-
<i>UNIVERSITY OF VERMONT</i>							
COVID-19 STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	93.421	NU38OT000280-03-02	-	-	29,424	29,424	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM:							
<i>TIRR MEMORIAL HERMANN</i>							
ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING AND REHABILITATION RESEARCH	93.433	90S15027-01	\$ 1,121	\$ -	\$ -	\$ 1,121	\$ -
COVID-19 HRSA COVID-19 CLAIMS REIMBURSEMENT FOR THE UNINSURED PROGRAM AND THE COVID-19 COVERAGE ASSISTANCE FUND	93.461		-	-	1,075,176	1,075,176	-
GLOBAL TUBERCULOSIS: DEVELOPING, EVALUATING, IMPLEMENTING EVIDENCE-BASED AND INNOVATIVE APPROACHES TO FIND, CURE, AND PREVENT TUBERCULOSIS GLOBALLY	93.494		-	-	416,418	416,418	52,584
COVID-19 PROVIDER RELIEF FUND	93.498		-	-	21,975,985	21,975,985	-
PASS THROUGH AWARD FROM:							
<i>TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES</i>							
MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM	93.556	HHS000855300003	-	-	413,101	413,101	71,884
PASS-THROUGH AWARD FROM:							
<i>TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES</i>							
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	529-16-0003-00003	-	-	125,522	125,522	-
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	HHS000791900013	-	-	675,374	675,374	-
Total ALN 93.558			-	-	800,896	800,896	-
<i>TEXAS COUNCIL FOR DEVELOPMENTAL DISABILITIES</i>							
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630	20212	-	-	2,195	2,195	-
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630	21311	-	-	148,120	148,120	55,502
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630	21312	-	-	52,740	52,740	-
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630	22411	-	-	4,157	4,157	-
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630	22412	-	-	11,835	11,835	-
Total ALN 93.630			-	-	219,047	219,047	55,502
PASS-THROUGH AWARD FROM:							
<i>HARRIS HEALTH SYSTEM</i>							
MATERNAL OPIOID MISUSE MODEL	93.687	CMS331766	-	-	209,831	209,831	-
MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	93.732		210,043	-	-	210,043	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM:							
<i>UNIVERSITY OF HOUSTON</i>							
CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	93.779	CMS331751	\$ 9,938	\$ -	\$ -	\$ 9,938	\$ -
CARDIOVASCULAR DISEASES RESEARCH	93.837		12,337,977	-	-	12,337,977	857,668
PASS-THROUGH AWARD FROM:							
<i>THE BRIGHAM &amp; WOMEN'S HOSPITAL, INC</i>							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL135008	83,489	-	-	83,489	-
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL148218	17,305	-	-	17,305	-
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL150311	3,576	-	-	3,576	-
<i>CITY OF HOPE RESEARCH INSTITUTE</i>							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL152932	3,781	-	-	3,781	-
<i>DUKE UNIVERSITY</i>							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL134510	94,774	-	-	94,774	-
<i>ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI</i>							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL088942	1,222	-	-	1,222	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL152108	13,885	-	-	13,885	-
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL142704	32,873	-	-	32,873	-
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL145487	421	-	-	421	-
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL156059	87,572	-	-	87,572	-
<i>UNIVERSITY OF MINNESOTA</i>							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL059367	4,223	-	-	4,223	-
<i>UNIVERSITY OF COLORADO</i>							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL147064	7,950	-	-	7,950	-
<i>UNIVERSITY OF NORTH CAROLINA</i>							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL152034	44,947	-	-	44,947	-
<i>UNIVERSITY OF ARIZONA</i>							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL136528	6,861	-	-	6,861	-
<i>EAST CAROLINA UNIVERSITY</i>							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL142544	229,350	-	-	229,350	-
<i>JOHNS HOPKINS UNIVERSITY</i>							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL096812	224,855	-	-	224,855	-
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL146907	239,218	-	-	239,218	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
MASSACHUSETTS GENERAL HOSPITAL							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL123336	\$ 6,519	\$ -	\$ -	\$ 6,519	\$ -
PENNSYLVANIA STATE UNIVERSITY							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL137763	144,576	-	-	144,576	-
UNIVERSITY OF HOUSTON							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL146745	216,401	-	-	216,401	-
UNIVERSITY OF CALIFORNIA, SAN FRANCISCO							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL126146	1,041	-	-	1,041	-
UNIVERSITY OF BUFFALO							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL137558	42,786	-	-	42,786	-
UNIVERSITY OF MICHIGAN							
COVID-19 CARDIOVASCULAR DISEASES RESEARCH	93.837	HL156812	(18,271)	-	-	(18,271)	-
TEXAS A & M UNIVERSITY							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL134780	64,080	-	-	64,080	-
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL146852	201,585	-	-	201,585	-
EMORY UNIVERSITY							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL157323	10,888	-	-	10,888	-
THE UNIVERSITY OF TEXAS AT SAN ANTONIO							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL157810	15,994	-	-	15,994	-
THE METHODIST HOSPITAL RESEARCH INSTITUTE							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL115003	(2,542)	-	-	(2,542)	-
UNIVERSITY OF ALABAMA AT BIRMINGHAM							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL120338	58,246	-	-	58,246	-
UNIVERSITY OF WISCONSIN							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL149404	42,310	-	-	42,310	-
NEW ENGLAND RESEARCH INSTITUTES, INC							
COVID-19 CARDIOVASCULAR DISEASES RESEARCH	93.837	HL135691	219,231	-	-	219,231	-
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL135691	60,053	-	-	60,053	-
RICE UNIVERSITY							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL140305	134,168	-	-	134,168	-
YALE UNIVERSITY							
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL163984	13,986	-	-	13,986	-
CARDIOVASCULAR DISEASES RESEARCH	93.837	HL141852	68,633	-	-	68,633	-
Total ALN 93.837			14,713,963	-	-	14,713,963	857,668



Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
LUNG DISEASES RESEARCH	93.838		\$ 2,390,488	\$ -	\$ -	2,390,488	\$ 62,015
PASS-THROUGH AWARD FROM:							
<i>NATIONAL JEWISH MEDICAL AND RESEARCH CENTER</i>							
LUNG DISEASES RESEARCH	93.838	HL156812	665	-	-	665	-
LUNG DISEASES RESEARCH	93.838	HL089897	25,006	-	-	25,006	-
<i>WAYNE STATE UNIVERSITY</i>							
LUNG DISEASES RESEARCH	93.838	HL148247	12,348	-	-	12,348	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
LUNG DISEASES RESEARCH	93.838	HL157100	21,730	-	-	21,730	-
<i>TEXAS HEART INSTITUTE</i>							
LUNG DISEASES RESEARCH	93.838	TICO STUDY	4,125	-	-	4,125	-
LUNG DISEASES RESEARCH	93.838	HL156812	1,875	-	-	1,875	-
<i>THE BRIGHAM &amp; WOMEN'S HOSPITAL, INC</i>							
LUNG DISEASES RESEARCH	93.838	PA20185	59,371	-	-	59,371	-
<i>CHILDRENS HOSPITAL MEDICAL CENTER, CINCINNATI</i>							
LUNG DISEASES RESEARCH	93.838	HL157392	28,940	-	-	28,940	-
<i>RESEARCH TRIANGLE INSTITUTE</i>							
COVID-19 LUNG DISEASES RESEARCH	93.838	HL156812	3,506	-	-	3,506	-
<i>UNIVERSITY OF CALIFORNIA, SAN FRANCISCO</i>							
LUNG DISEASES RESEARCH	93.838	HL139717	4,437	-	-	4,437	-
<i>UNIVERSITY OF NORTH TEXAS</i>							
COVID-19 LUNG DISEASES RESEARCH	93.838	6793-02-S012	89,563	-	-	89,563	-
COVID-19 LUNG DISEASES RESEARCH	93.838	20-312-0217571-66102L	103,840	-	-	103,840	-
LUNG DISEASES RESEARCH	93.838	20-312-0217571-66102L	362,610	-	-	362,610	323,332
<i>UNIVERSITY OF ALABAMA AT BIRMINGHAM</i>							
LUNG DISEASES RESEARCH	93.838	HL133232	44,019	-	-	44,019	-
<i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i>							
LUNG DISEASES RESEARCH	93.838	HL130129	570	-	-	570	-
<i>THE UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON</i>							
LUNG DISEASES RESEARCH	93.838	HL145477	277,427	-	-	277,427	-
<i>INDIANA UNIVERSITY</i>							
LUNG DISEASES RESEARCH	93.838	HL148247	8,944	-	-	8,944	-
<i>YALE UNIVERSITY</i>							
LUNG DISEASES RESEARCH	93.838	HL145567	17,126	-	-	17,126	-
<i>COPD FOUNDATION</i>							
LUNG DISEASES RESEARCH	93.838	HL128954	(6,110)	-	-	(6,110)	-
Total ALN 93.838			3,450,480	-	-	3,450,480	385,347

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		\$ 3,706,274	\$ -	\$ -	\$ 3,706,274	\$ 183,973
PASS-THROUGH AWARD FROM:							
<i>CENTER FOR INTERNATIONAL BLOOD &amp; MARROW TRANSPLANT RESEARCH</i>							
BLOOD DISEASES AND RESOURCES RESEARCH	93.839	HL069294	(2,137)	-	-	(2,137)	-
<i>CHILDRENS HOSPITAL MEDICAL CENTER, CINCINNATI</i>							
BLOOD DISEASES AND RESOURCES RESEARCH	93.839	HL133883	19,861	-	-	19,861	-
<i>CHILDREN'S HOSPITAL OF PHILADELPHIA</i>							
BLOOD DISEASES AND RESOURCES RESEARCH	93.839	HL148054	1,345	-	-	1,345	-
<i>CLEVELAND CLINIC FOUNDATION</i>							
BLOOD DISEASES AND RESOURCES RESEARCH	93.839	4UH3HL140097	29,066	-	-	29,066	-
<i>EMORY UNIVERSITY</i>							
BLOOD DISEASES AND RESOURCES RESEARCH	93.839	HL148560	104,800	-	-	104,800	-
<i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i>							
BLOOD DISEASES AND RESOURCES RESEARCH	93.839	HL124112	66,697	-	-	66,697	-
<i>BLOOD WORKS NORTHWEST</i>							
BLOOD DISEASES AND RESOURCES RESEARCH	93.839	HL152200	38,094	-	-	38,094	-
<i>MEDICAL COLLEGE OF WISCONSIN</i>							
BLOOD DISEASES AND RESOURCES RESEARCH	93.839	HL103427	(1,117)	-	-	(1,117)	-
<i>RUTGERS UNIVERSITY</i>							
BLOOD DISEASES AND RESOURCES RESEARCH	93.839	HL133817	2,584	-	-	2,584	-
<i>UNIVERSITY OF HOUSTON</i>							
BLOOD DISEASES AND RESOURCES RESEARCH	93.839	HL151858	98,617	-	-	98,617	-
Total ALN 93.839			4,064,084	-	-	4,064,084	183,973
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846		6,373,452	-	-	6,373,452	1,765,698
PASS-THROUGH AWARD FROM:							
<i>RICE UNIVERSITY</i>							
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846	AR071258	6,438	-	-	6,438	-
<i>TUFTS UNIVERSITY</i>							
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846	AR076411	27,027	-	-	27,027	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846	AR075380	5,400	-	-	5,400	-
<i>UNIVERSITY OF MICHIGAN</i>							
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846	AR078073	66,341	-	-	66,341	-
<i>UNIVERSITY OF MINNESOTA</i>							
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846	AR042423	176,070	-	-	176,070	-
Total ALN 93.846			6,654,728	-	-	6,654,728	1,765,698

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		\$ 30,611,091	\$ -	\$ -	\$ 30,611,091	\$ 6,203,665
PASS-THROUGH AWARD FROM:							
UNIVERSITY OF IOWA							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK118752	113	-	-	113	-
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK108334	65,544	-	-	65,544	-
THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK116378	58,893	-	-	58,893	-
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK126042	301,629	-	-	301,629	-
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK122708	8,380	-	-	8,380	-
LURIE CHILDREN'S HOSPITAL OF CHICAGO							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK127995	13,109	-	-	13,109	-
UNIVERSITY OF KANSAS							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK129234	13,353	-	-	13,353	-
CHILDREN'S HOSPITAL COLORADO							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK062453	55,583	-	-	55,583	-
CHILDREN'S NATIONAL MEDICAL CENTER							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK102561	107	-	-	107	-
CEDARS-SINAI MEDICAL CENTER							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK109588	131,315	-	-	131,315	-
CASE WESTERN RESERVE UNIVERSITY							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK118290	103,850	-	-	103,850	-
UNIVERSITY OF UTAH							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK114456	40,124	-	-	40,124	-
ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK119200	22,753	-	-	22,753	-
UNIVERSITY OF COLORADO							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK090964	7	-	-	7	-
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK072493	10,027	-	-	10,027	-
UNIVERSITY OF COLORADO DENVER							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK117001	2,281	-	-	2,281	-
UNIVERSITY OF MICHIGAN							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK062456	2,264	-	-	2,264	-
JOHNS HOPKINS UNIVERSITY							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK061730	3,432	-	-	3,432	-
GEORGE WASHINGTON UNIVERSITY							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK061230	89,621	-	-	89,621	-
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK098246	160,049	-	-	160,049	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>SAINT LOUIS UNIVERSITY</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK061718	\$ 212,723	\$ -	\$ -	\$ 212,723	\$ -
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK110406	90,198	-	-	90,198	-
<i>THE RESEARCH INSTITUTE AT NATIONWIDE CHILDREN'S HOSPITAL</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK100866	8,435	-	-	8,435	-
<i>RUTGERS UNIVERSITY</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK112365	41	-	-	41	-
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK062431	1,531	-	-	1,531	-
<i>UNIVERSITY OF ARIZONA</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK106462	178	-	-	178	-
<i>SEATTLE CHILDREN'S RESEARCH</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK121224	157,147	-	-	157,147	-
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK113005	140,447	-	-	140,447	-
<i>UNIVERSITY OF MARYLAND</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK061425	5,070	-	-	5,070	-
<i>UNIVERSITY OF CALIFORNIA, LOS ANGELES</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK122013	6,686	-	-	6,686	-
<i>UNIVERSITY OF ROCHESTER</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK120680	13,976	-	-	13,976	-
<i>THE UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK105585	717	-	-	717	-
<i>UNIVERSITY OF KENTUCKY</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK095662	42,870	-	-	42,870	-
<i>UNIVERSITY OF CALIFORNIA, SAN DIEGO</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK097771	209,541	-	-	209,541	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT SAN ANTONIO</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK115761	268,299	-	-	268,299	-
<i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK108328	132,028	-	-	132,028	-
<i>VANDERBILT UNIVERSITY</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK111831	127,229	-	-	127,229	-
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK123895	8,388	-	-	8,388	-
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK124845	79,810	-	-	79,810	-
<i>COLUMBIA UNIVERSITY</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK104309	13,468	-	-	13,468	-
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK130517	239,946	-	-	239,946	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>CHILDREN'S HOSPITAL OF PHILADELPHIA</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK066174	\$ 3,035	\$ -	\$ -	\$ 3,035	\$ -
<i>CHILDRENS HOSPITAL MEDICAL CENTER, CINCINNATI</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK103117	990	-	-	990	-
<i>UNIVERSITY OF WASHINGTON</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK107436	14,928	-	-	14,928	-
<i>UNIVERSITY OF OKLAHOMA HEALTH SCIENCES CENTER</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK090964	2,189	-	-	2,189	-
<i>UNIVERSITY OF HOUSTON</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK117476	7,739	-	-	7,739	-
<i>UNIVERSITY OF PENNSYLVANIA</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK060990	(985)	-	-	(985)	-
<i>AMERICAN PSYCHOLOGICAL ASSOCIATION</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK118763	14,426	-	-	14,426	-
<i>UNIVERSITY OF SOUTH FLORIDA</i>							
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK124166	163,252	-	-	163,252	-
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	DK124789	113,783	-	-	113,783	-
Total ALN 93.847			33,771,610	-	-	33,771,610	6,203,665
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853		25,421,038	-	-	25,421,038	3,661,345
PASS-THROUGH AWARD FROM:							
<i>THE BRIGHAM &amp; WOMEN'S HOSPITAL, INC</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS113890	362,834	-	-	362,834	-
<i>CHILDREN'S HOSPITAL OF PHILADELPHIA</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS115052	38,399	-	-	38,399	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
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	\$ 6,562	\$ -	\$ -	6,562	\$ -
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS113893	15,602	-	-	15,602	-
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS103592	118,648	-	-	118,648	-
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS110806	222,468	-	-	222,468	-
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS115886	14,101	-	-	14,101	-
<i>COLUMBIA UNIVERSITY</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS078059	10,037	-	-	10,037	-
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS110826	68,588	-	-	68,588	-
<i>OREGON HEALTH &amp; SCIENCE UNIVERSITY</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS120981	7,333	-	-	7,333	-
<i>HARVARD MEDICAL SCHOOL</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS118402	476,869	-	-	476,869	-
<i>PENNSYLVANIA STATE UNIVERSITY</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS120249	2,116	-	-	2,116	-
<i>KENNEDY KRIEGER INSTITUTE</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS098482	173,217	-	-	173,217	-
<i>NORTHWESTERN UNIVERSITY</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS108874	113,500	-	-	113,500	-
<i>TEXAS A&amp;M UNIVERSITY</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS106907	35,056	-	-	35,056	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>UNIVERSITY OF MICHIGAN</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS099340	\$ 17,890	\$ -	\$ -	\$ 17,890	\$ -
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS099046	104,471	-	-	104,471	-
<i>DUKE UNIVERSITY</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS099371	16,275	-	-	16,275	-
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS112917	376,925	-	-	376,925	-
<i>BETH ISRAEL DEACONESS MEDICAL CENTER</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS102289	3,117	-	-	3,117	-
<i>MAYO CLINIC</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS115198	19,047	-	-	19,047	-
<i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS112280	13,786	-	-	13,786	-
<i>UNIVERSITY OF CINCINNATI</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS095869	2,118	-	-	2,118	-
<i>UNIVERSITY OF DELAWARE</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS111310	26,174	-	-	26,174	-
<i>UNIVERSITY OF HOUSTON</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS112497	74,263	-	-	74,263	-
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS117944	61,957	-	-	61,957	-
<i>UNIVERSITY OF LOUISVILLE</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS114982	1,193	-	-	1,193	-
<i>UNIVERSITY OF ROCHESTER</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS118246	92,164	-	-	92,164	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>UNIVERSITY OF UTAH</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS107486	\$ 12,826	\$ -	\$ -	\$ 12,826	\$ -
<i>UNIVERSITY OF COLORADO DENVER</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	N2114312	6,633	-	-	6,633	-
<i>UNIVERSITY OF WISCONSIN</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS115102	(71)	-	-	(71)	-
<i>WILLIAMS BONE MARROW TRANSPLANT HOSPITAL</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS110838	16,511	-	-	16,511	-
<i>UNIVERSITY OF PENNSYLVANIA</i>							
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES & NEUROLOGICAL DISORDERS	93.853	NS113339	83	-	-	83	-
Total ALN 93.853			27,931,730	-	-	27,931,730	3,661,345
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		20,003,373	-	-	20,003,373	1,852,317
COVID-19 ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		8,043,142	-	-	8,043,142	984,820
PASS-THROUGH AWARD FROM:							
<i>BENAROYA RESEARCH INSTITUTE</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI109565	50,470	-	-	50,470	-
<i>CREIGHTON UNIVERSITY</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI48219	97,033	-	-	97,033	-
<i>EAST CAROLINA UNIVERSITY</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI146930	135,132	-	-	135,132	-
<i>GEORGE WASHINGTON UNIVERSITY</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI129789	42,442	-	-	42,442	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI117970	58,624	-	-	58,624	-
<i>UNIVERSITY OF ARKANSAS</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI156101	31,134	-	-	31,134	-
<i>WASHINGTON UNIVERSITY</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI141716	246,292	-	-	246,292	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI159677	67,088	-	-	67,088	-
<i>UNIVERSITY OF UTAH</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI125301	80,371	-	-	80,371	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI136963	(133)	-	-	(133)	-



Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>UNIVERSITY OF CALIFORNIA, LOS ANGELES</i>							
COVID-19 ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI159946	\$ 19,635	\$ -	\$ -	\$ 19,635	\$ -
<i>EMORY UNIVERSITY</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI148684	62,331	-	-	62,331	-
COVID-19 ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI148684	5,450	-	-	5,450	-
<i>DUKE UNIVERSITY</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI104681	24,862	-	-	24,862	-
<i>MASSACHUSETTS GENERAL HOSPITAL</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI127507	3,008	-	-	3,008	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI134940	122,648	-	-	122,648	-
<i>THE METHODIST HOSPITAL RESEARCH INSTITUTE</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI148559	85,680	-	-	85,680	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI152999	2,944	-	-	2,944	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI120749	47,722	-	-	47,722	-
<i>BOSTON CHILDREN'S HOSPITAL</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI084011	(4,725)	-	-	(4,725)	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI126614	72,996	-	-	72,996	-
<i>THE BRIGHAM &amp; WOMEN'S HOSPITAL, INC</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI068636	(581)	-	-	(581)	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI165967	20,658	-	-	20,658	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI055449	2,731	-	-	2,731	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	GM120011	23,093	-	-	23,093	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI152999	480,689	-	-	480,689	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI151259	45,253	-	-	45,253	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI141349	69,138	-	-	69,138	-
<i>COLUMBIA UNIVERSITY</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI067773	101,850	-	-	101,850	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI120989	13,478	-	-	13,478	-
<i>UNIVERSITY OF CALIFORNIA, SAN FRANCISCO</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI082973	(4,129)	-	-	(4,129)	-
<i>UNIVERSITY OF CALIFORNIA, SAN DIEGO</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI069536	100,066	-	-	100,066	-
COVID-19 ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI069536	-	-	-	-	-
<i>UNIVERSITY OF NORTH CAROLINA</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI050410	15,794	-	-	15,794	15,218

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>UNIVERSITY OF PITTSBURGH</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI032539	\$ 113,720	\$ -	\$ -	\$ 113,720	\$ -
<i>TEXAS A&amp;M HEALTH SCIENCE CENTER</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI144459	84,780	-	-	84,780	-
<i>TEXAS TECH UNIVERSITY</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI135197	10,528	-	-	10,528	-
<i>UNIVERSITY OF SOUTH CAROLINA</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI165560	75,930	-	-	75,930	-
<i>UNIVERSITY OF HOUSTON</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI122418	12,219	-	-	12,219	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI133697	6,026	-	-	6,026	-
<i>JOHNS HOPKINS UNIVERSITY</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI068632	23,897	-	-	23,897	-
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI130836	522,641	-	-	522,641	-
<i>NEW YORK UNIVERSITY</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	HD100929	6,739	-	-	6,739	-
<i>NEW YORK BLOOD CENTER</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI078314	71,044	-	-	71,044	-
<i>CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI117804	32,411	-	-	32,411	-
<i>NEW YORK STATE HEALTH</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AL144891	57,052	-	-	57,052	-
<i>THE UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER</i>							
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	AI154597	108,784	-	-	108,784	-
		Total ALN 93.855	31,291,330	-	-	31,291,330	2,852,355
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		13,644,995	-	-	13,644,995	518,966
PASS-THROUGH AWARD FROM:							
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	GM120011	35,038	-	-	35,038	-
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	GM072804	37,597	-	-	37,597	-
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	GM139801	40,465	-	-	40,465	-
<i>SANFORD BURNHAM MEDICAL RESEARCH INSTITUTE</i>							
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	GM121203	(981)	-	-	(981)	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i>							
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	GM127332	\$ 108,599	\$ -	\$ -	\$ 108,599	-
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	HD030284	11,019	-	-	11,019	-
<i>PACIFIC NORTHWEST RESEARCH INSTITUTE</i>							
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	GM132589	26,927	-	-	26,927	-
<i>TEXAS A&amp;M UNIVERSITY</i>							
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	GM132436	74,838	-	-	74,838	-
<i>UNIVERSITY OF MICHIGAN</i>							
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	AI150470	111,934	-	-	111,934	-
<i>UNIVERSITY OF ILLINOIS</i>							
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	GM136384	40,241	-	-	40,241	-
<i>UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN</i>							
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	GM082837	80,250	-	-	80,250	-
<i>CHILDRENS HOSPITAL MEDICAL CENTER, CINCINNATI</i>							
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	GM126943	(106)	-	-	(106)	-
Total ALN 93.859			14,210,816	-	-	14,210,816	518,966
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		21,958,389	-	-	21,958,389	2,724,411
COVID-19 CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		35,593	-	-	35,593	-
PASS-THROUGH AWARD FROM:							
<i>BOSTON UNIVERSITY</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD101421	45,172	-	-	45,172	-
<i>UNIVERSITY OF NORTH CAROLINA</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD086139	14,636	-	-	14,636	-
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD089880	38,282	-	-	38,282	-
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD089881	199,542	-	-	199,542	-
<i>COLUMBIA UNIVERSITY</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD055651	429,305	-	-	429,305	-
<i>CHILDREN'S HOSPITAL OF PHILADELPHIA</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD093483	10,097	-	-	10,097	-
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD101528	40,286	-	-	40,286	-
<i>CHILDREN'S NATIONAL MEDICAL CENTER</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD099131	18,049	-	-	18,049	-
<i>CHILDREN'S RESEARCH INSTITUTE</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD061221	223,572	-	-	223,572	-
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD094213	31,328	-	-	31,328	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>THE RESEARCH INSTITUTE AT NATIONWIDE CHILDREN'S HOSPITAL</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD095976	\$ 91	\$ -	\$ -	\$ 91	\$ -
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD091347	28,473	-	-	28,473	-
<i>UNIVERSITY OF ALABAMA AT BIRMINGHAM</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD061222	1,268	-	-	1,268	-
<i>MEDICAL COLLEGE OF WISCONSIN</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD062347	(2,234)	-	-	(2,234)	-
<i>PRESIDENT AND FELLOWS OF HARVARD COLLEGE ON BEHALF OF HARVARD MEDICAL SCHOOL</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD052102	16,977	-	-	16,977	-
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD103133	413,466	-	-	413,466	-
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD101351	34,500	-	-	34,500	-
<i>WASHINGTON UNIVERSITY</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD065435	49,237	-	-	49,237	-
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD070855	192,470	-	-	192,470	-
<i>WEILL MEDICAL COLLEGE</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD067244	52,879	-	-	52,879	11,968
<i>UNIVERSITY OF CALIFORNIA, LOS ANGELES</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD092471	(3,975)	-	-	(3,975)	-
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD095548	31,198	-	-	31,198	-
<i>NORTHWESTERN UNIVERSITY</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD099344	4,875	-	-	4,875	-
<i>UNIVERSITY OF COLORADO DENVER</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD098415	9,443	-	-	9,443	-
<i>UNIVERSITY OF HOUSTON</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD099242	(845)	-	-	(845)	-
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD095520	156,180	-	-	156,180	-
<i>UNIVERSITY OF WISCONSIN</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	75N93021C00006	74,551	-	-	74,551	-
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	94.865	HD102172	63,303	-	-	63,303	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD093660	247,218	-	-	247,218	-
<i>ST JUDE CHILDREN'S RESEARCH HOSPITAL</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HD103908	35,559	-	-	35,559	-
<i>THE BRIGHAM &amp; WOMEN'S HOSPITAL, INC</i>							
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	HG009922	45,398	-	-	45,398	-
Total ALN 93.865			24,494,283	-	-	24,494,283	2,736,379

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
AGING RESEARCH	93.866		\$ 18,034,209	\$ -	\$ -	\$ 18,034,209	\$ 2,073,159
COVID-19 AGING RESEARCH	93.866		147,751	-	-	147,751	-
PASS-THROUGH AWARD FROM:							
<i>BAYLOR SCOTT AND WHITE RESEARCH INSTITUTE</i>							
AGING RESEARCH	93.866	AG061973	46,779	-	-	46,779	-
<i>EMORY UNIVERSITY</i>							
AGING RESEARCH	93.866	AG061357	154,252	-	-	154,252	-
AGING RESEARCH	93.866	AG065187	130,343	-	-	130,343	-
AGING RESEARCH	93.866	AG065815	36,167	-	-	36,167	-
<i>BOSTON UNIVERSITY</i>							
AGING RESEARCH	93.866	AG058589	282,073	-	-	282,073	-
<i>DUKE UNIVERSITY</i>							
AGING RESEARCH	93.866	AG070149	4,677	-	-	4,677	-
<i>STANFORD UNIVERSITY</i>							
AGING RESEARCH	93.866	AG036695	495,518	-	-	495,518	131,562
<i>LOUISIANA STATE UNIVERSITY</i>							
AGING RESEARCH	93.866	AG073204	18,974	-	-	18,974	-
<i>MASSACHUSETTS GENERAL HOSPITAL</i>							
AGING RESEARCH	93.866	AG064413	23,595	-	-	23,595	-
<i>OHIO STATE UNIVERSITY</i>							
AGING RESEARCH	93.866	AG058822	20,079	-	-	20,079	-
<i>RICE UNIVERSITY</i>							
AGING RESEARCH	93.866	AG061597	3,994	-	-	3,994	-
AGING RESEARCH	93.866	AG062690	15,796	-	-	15,796	-
<i>TEXAS A&amp;M UNIVERSITY</i>							
AGING RESEARCH	93.866	AG061726	(679)	-	-	(679)	-
<i>WAKE FOREST UNIVERSITY HEALTH SCIENCES</i>							
AGING RESEARCH	93.866	AG062689	716,113	-	-	716,113	-
AGING RESEARCH	93.866	AG064440	28,633	-	-	28,633	-
<i>UNIVERSITY OF ARIZONA</i>							
AGING RESEARCH	93.866	AG065169	71,375	-	-	71,375	-
<i>UNIVERSITY OF HOUSTON</i>							
AGING RESEARCH	93.866	AG065170	16,383	-	-	16,383	-
<i>THE UNIVERSITY OF TEXAS AT SAN ANTONIO</i>							
AGING RESEARCH	93.866	AG052409	11,907	-	-	11,907	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
<i>UNIVERSITY OF SOUTHERN CALIFORNIA</i>							
AGING RESEARCH	93.866	AG041845	\$ 68,214	\$ -	\$ -	\$ 68,214	\$ -
AGING RESEARCH	93.866	AG024904	17,880	-	-	17,880	-
AGING RESEARCH	93.866	AG063689	35,063	-	-	35,063	-
AGING RESEARCH	93.866	AG061848	(1,328)	-	-	(1,328)	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
AGING RESEARCH	93.866	AG069466	30,762	-	-	30,762	-
AGING RESEARCH	93.866	AG058463	165,569	-	-	165,569	-
AGING RESEARCH	93.866	AG061901	56,723	-	-	56,723	-
AGING RESEARCH	93.866	AG054029	28,053	-	-	28,053	-
AGING RESEARCH	93.866	AG074226	198,846	-	-	198,846	-
<i>WASHINGTON UNIVERSITY</i>							
AGING RESEARCH	93.866	AG052494	72,844	-	-	72,844	-
AGING RESEARCH	93.866	AG070436	23,643	-	-	23,643	-
AGING RESEARCH	93.866	AG064634	45,667	-	-	45,667	-
	Total ALN 93.866		20,999,875	-	-	20,999,875	2,204,721
VISION RESEARCH	93.867		12,994,217	-	-	12,994,217	1,756,010
PASS-THROUGH AWARD FROM:							
<i>JAEB CENTER FOR HEALTH RESEARCH FOUNDATION, INC</i>							
VISION RESEARCH	93.867	EY11751	75,224	-	-	75,224	-
VISION RESEARCH	93.867	EY030030	1,800	-	-	1,800	-
VISION RESEARCH	93.867	EY14231	23,244	-	-	23,244	-
<i>CLEVELAND CLINIC FOUNDATION</i>							
VISION RESEARCH	93.867	EY031087	35,545	-	-	35,545	-
<i>NEW YORK UNIVERSITY</i>							
VISION RESEARCH	93.867	EY026869	1,685	-	-	1,685	-
COVID-19 VISION RESEARCH	93.867	EY026869	21,363	-	-	21,363	-
<i>TEXAS A&amp;M UNIVERSITY</i>							
VISION RESEARCH	93.867	EY029695	167,932	-	-	167,932	-
<i>UNIVERSITY OF OKLAHOMA HEALTH SCIENCES CENTER</i>							
VISION RESEARCH	93.867	EY026999	4,828	-	-	4,828	-
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>							
VISION RESEARCH	93.867	EY024376	40,035	-	-	40,035	-
<i>JOHNS HOPKINS UNIVERSITY</i>							
VISION RESEARCH	93.867	EY033103	10,572	-	-	10,572	-
	Total ALN 93.867		13,376,445	-	-	13,376,445	1,756,010

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
MEDICAL LIBRARY ASSISTANCE	93.879		\$ 46,628	\$ -	\$ -	\$ 46,628	\$ 37,688
PASS-THROUGH AWARD FROM:							
<i>RICE UNIVERSITY</i>							
MEDICAL LIBRARY ASSISTANCE	93.879	LM007093	105,213	-	-	105,213	-
	Total ALN 93.879		151,841	-	-	151,841	37,688
<i>REACH UP, INC</i>							
HEALTHY START INITIATIVE	93.926	H49MC12793	42,351	-	-	42,351	-
<i>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</i>							
HIV PREVENTION ACTIVITIES_HEALTH DEPARTMENT BASED	93.940	HS000077800010	-	-	147,580	147,580	-
PASS-THROUGH AWARD FROM:							
THE UNIVERSITY OF TEXAS AT AUSTIN							
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959	170334/42919	-	-	16,796	16,796	-
PPHF GERIATRIC EDUCATION CENTERS	93.969		701,254	-	-	701,254	112,677
COVID-19 PPHF GERIATRIC EDUCATION CENTERS	93.969		259	-	-	259	-
	Total ALN 93.969		701,513	-	-	701,513	112,677
PRIMARY CARE MEDICINE AND DENTISTRY CLINICIAN EDUCATOR CAREER DEVELOPMENT AWARDS	93.976		98,379	-	-	98,379	-
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		180	-	-	180	-
COVID-19 INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		290,527	-	-	290,527	13,746
	Total ALN 93.989		290,707	-	-	290,707	13,746
PASS-THROUGH AWARD FROM:							
<i>THE UNIVERSITY OF TEXAS AT AUSTIN (TEXAS DEPARTMENT OF STATE HEALTH SERVICES)</i>							
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994	HHS001011000001	-	-	118,572	118,572	-
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994	HHS0000115300001	-	-	74	74	-
	Total ALN 93.994		-	-	118,646	118,646	-

Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
	93RD	HHSN2682016000151	\$ 769,120	\$ -	\$ -	\$ 769,120	\$ -
	93RD	HHSN2682016000331	3,216,892	-	-	3,216,892	2,824,322
	93RD	HHSN27200009-15-0020	11	-	-	11	-
	93RD	HHSN27200012-16-0075	11,618	-	-	11,618	-
	93RD	HHSN27200014-16-0050	2	-	-	2	-
	93RD	HHSN27200015	10,108	-	-	10,108	-
	93RD	HHSN2720013-16-0057.C1D1.00 58	46,928	-	-	46,928	15,344
	93RD	HHSN2722013000151	23,232	-	-	23,232	-
	93RD	HHSN2722013-14	38,780	-	-	38,780	33,593
	93RD	NIH 75N91019P00756	10,989	-	-	10,989	-
	93RD	NIH 75N92E21P00214	9,836	-	-	9,836	-
	93RD	NIH 75N92E21P00239	14,535	-	-	14,535	-
	93RD	NIH 75N93021P00980	240,621	-	-	240,621	-
	93RD	NIH 75N93020P01410	177,996	-	-	177,996	-
	93RD	NIH 75N93021P01194	240,605	-	-	240,605	-
	93RD	NIH 75N93021P01502	892,877	-	-	892,877	-
	93RD	75N93019F00071	(1)	-	-	(1)	-
	93RD	75N93019F00132	33,145	-	-	33,145	-
<b>PASS-THROUGH AWARD FROM:</b>							
COVID-19 ATLANTA RESEARCH AND EDUCATION FOUNDATION	93RD	CDC 75D30119C04211	1,552	-	-	1,552	-
ATLANTA RESEARCH AND EDUCATION FOUNDATION	93RD	CDC 75D30119C04211	979,920	-	-	979,920	-
ASSOCIATION OF PUBLIC HEALTH LABORATORIES	93RD	CDC NU600E000103	7,000	-	-	7,000	-
COVID-19 BOSTON CHILDREN'S HOSPITAL	93RD	CDC 75D30120C07725	58,179	-	-	58,179	-
BOSTON CHILDREN'S HOSPITAL	93RD	CDC 75D30121C10297	69,270	-	-	69,270	-
BOSTON UNIVERSITY	93RD	HHSN261201500026C	(186)	-	-	(186)	-
DUKE UNIVERSITY	93RD	HHSN2752010000031	44,923	-	-	44,923	-
EASTERN VIRGINIA MEDICAL SCHOOL	93RD	CDC-200-2016-91451	895	-	-	895	-
HENNEPIN RESEARCH INSTITUTE	93RD	75N-94019C00006	15,695	-	-	15,695	-
INTELLIGENCE ADVANCED RESEARCH PROJECTS ACTIVITY	93RD	D16PC00003	353,832	-	-	353,832	353,832
INTELLIGENCE ADVANCED RESEARCH PROJECTS ACTIVITY	93RD	2019-19071900001	52	-	-	52	-
MEDSTAR RESEARCH INSTITUTE	93RD	HHSP2332015000221	679,076	-	-	679,076	-
NATIONAL MARROW DONOR PROGRAM	93RD	NUMBER 1507	2,691	-	-	2,691	-
NATIONAL MARROW DONOR PROGRAM	93RD	NUMBER 1702	24,097	-	-	24,097	-
NATIONAL MARROW DONOR PROGRAM	93RD	NUMBER 1704	1,740	-	-	1,740	-



Baylor College of Medicine

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity/Other Identifying Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Federal Expenditures	Total Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>							
PASS-THROUGH AWARD FROM (continued):							
NATIONAL MARROW DONOR PROGRAM	93RD	NUMBER 1705	\$ 238	\$ -	\$ -	\$ 238	\$ -
NATIONAL MARROW DONOR PROGRAM	93RD	NUMBER 1801	3,630	-	-	3,630	-
NATIONAL MARROW DONOR PROGRAM	93RD	NUMBER 1802	3,630	-	-	3,630	-
NATIONAL MARROW DONOR PROGRAM	93RD	NUMBER 1903	4,011	-	-	4,011	-
NRG ONCOLOGY FOUNDATION, INC	93RD	57297-1	33,428	-	-	33,428	-
UNIVERSITY OF ALABAMA AT BIRMINGHAM	93RD	HHSN272201600017C	2,215	-	-	2,215	-
UNIVERSITY OF ALABAMA AT BIRMINGHAM	93RD	HHSN272201600018C	18,981	-	-	18,981	-
UNIVERSITY OF ALABAMA AT BIRMINGHAM	93RD	HHSN268201800005I	54,556	-	-	54,556	-
UNIVERSITY OF CALIFORNIA, SAN FRANCISCO	93RD	12734sc - CHOP	19,173	-	-	19,173	-
UNIVERSITY OF MICHIGAN	93RD	HHSN268201800002I	92,111	-	-	92,111	-
COVID-19 UNIVERSITY OF NEW MEXICO	93RD	HHSN75Q80120C00003	131,579	-	-	131,579	-
UNIVERSITY OF NORTH CAROLINA	93RD	HHSN268201700001I	89,432	-	-	89,432	-
UNIVERSITY OF NORTH CAROLINA	93RD	75N92022F0001	218,590	-	-	218,590	-
UNIVERSITY OF SOUTH FLORIDA	93RD	NIDDK-TRIALNET	272	-	-	272	-
THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON	93RD	75D30118C02646	4,531	-	-	4,531	-
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>386,914,741</b>	<b>369,107</b>	<b>29,845,724</b>	<b>417,129,572</b>	<b>49,710,336</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>							
PASS-THROUGH AWARD FROM:							
UNIVERSITY OF BALTIMORE							
RESEARCH AND DATA ANALYSIS	95.007	G1999ONDCP06A	88,175	-	-	88,175	37,500
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>			<b>88,175</b>	<b>-</b>	<b>-</b>	<b>88,175</b>	<b>37,500</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>							
PASS-THROUGH AWARD FROM:							
HARRIS COUNTY							
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036	SMARTPOD	-	-	53,293	53,293	-
COVID-19 DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036	SMARTPOD	-	-	72,437	72,437	-
COVID-19 DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036	4485DRTPX00001	-	-	1,163,172	1,163,172	-
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036	SARS-CoV-2	-	-	86,164	86,164	-
Total ALN 97.036			-	-	1,375,066	1,375,066	-
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>			<b>-</b>	<b>-</b>	<b>1,375,066</b>	<b>1,375,066</b>	<b>-</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 442,909,299</b>	<b>\$ 21,422,171</b>	<b>\$ 32,755,918</b>	<b>\$ 497,087,388</b>	<b>\$ 62,239,650</b>

See accompanying notes to schedule of expenditures of federal awards and schedule of expenditures of state awards.

# Baylor College of Medicine

## Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

### **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, 2022, 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 Awards (continued)

**3. Administered Federal Loan Programs**

Outstanding loans under administered federal loan programs as of June 30, 2022, were as follows:

	<b>Assistance Listing Number</b>	<b>Outstanding Balance June 30, 2022</b>
Federal Perkins Loan Program	84.038	\$ 1,010,256
Health Professions Student Loans, Including Primary Care Loans, Loans for Disadvantaged Students (Health Professions Student Loans)	93.342	201,199

**4. Federal Direct Student Loans Program**

The College participated in the Federal Direct Student Loans Program (CFDA 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, 2022, totaled \$19,468,786.

**5. COVID-19 Provider Relief Fund (Assistance Listing No. 93.498)**

The Schedule includes \$21,975,985 received from the U.S. Department of Health and Human Services (HHS) between July 1, 2020 and December 31, 2020, under the Provider Relief Fund (PRF) program of Assistance Listing No. 93.498. In accordance with guidance from HHS, these amounts are presented as Period 2 in the HHS PRF Reporting Portal. Such amounts were recognized as other revenue on Baylor College of Medicine’s consolidated statements of activities for the years ended June 30, 2022 and 2021. Due to the PRF Reporting Portal requirements, this amount is not the total PRF received and/or recognized by the College as other revenue in the consolidated financial statements for the year ended June 30, 2022.

Baylor College of Medicine

Notes to Schedule of Expenditures of Federal Awards (continued)

**5. COVID-19 Provider Relief Fund (Assistance Listing No. 93.498) (continued)**

The amount presented on the Schedule for PRF is for the fiscal year ended June 30, 2022. The amount presented reconciles to the PRF information reported to HHS, as follows:

Name of Subsidiary for HHS Reporting Period 1 Provider Relief Fund Report	Billing Tax Identification Number (TIN) of Subsidiary	Type of Distribution	Total Other Provider Relief Fund Expenses Reported
Baylor College of Medicine	741613878	General	\$ 21,975,985
			<u>\$ 21,975,985</u>

Baylor College of Medicine  
 Schedule of Expenditures of State Awards  
 Year Ended June 30, 2022

Program Description	Pass-Through Entity/Other Identifying Number	Total Expenditures	Amounts Provided to Subrecipients
<b>State of Texas: Direct &amp; Pass-through</b>			
<b>CANCER PREVENTION &amp; RESEARCH INSTITUTE OF TEXAS</b>			
<i>DIRECT AWARD:</i>			
	PP160079	\$ 16,205	\$ 16,205
	PP170036	(37)	-
	PP170094	203,163	172,623
	PP180016	53,842	
	PP190051	583,964	271,232
	PP200068	335,025	-
	PP210007	228,302	132,812
	PP210031	135,726	-
	PP210044	352,480	-
	PP220017	28,774	-
	RP150587	214,442	95,174
	RP150648	11,234	-
	RP160022	(1,269)	-
	RP160097	42,175	-
	RP160192	(270)	-
	RP160283	104,883	-
	RP160771	1,207,993	567,700
	RP160805	317,979	-
	RP170005	500,181	-
	RP170071	177,118	174,372
	RP170169	162,028	119,111
	RP170172	93,587	75,748
	RP170295	120,517	-
	RP170488	61,995	-
	RP170500	17,130	-
	RP170691	1,237,037	-

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
<b>State of Texas: Direct &amp; Pass-through (continued)</b>			
<b>CANCER PREVENTION &amp; RESEARCH INSTITUTE OF TEXAS (continued)</b>			
<i>DIRECT AWARD (continued):</i>			
	RP180177	\$ 302,452	\$ —
	RP180196	285,400	—
	RP180381	14,845	—
	RP180672	751,251	—
	RP180674	1,434,938	172,345
	RP180755	56,513	24,683
	RP180785	806,399	—
	RP180844	6,236	—
	RP180851	47,734	—
	RP190002	301,457	18,698
	RP190067	315,705	—
	RP190132	232,340	—
	RP190160	342,418	60,951
	RP190279	232,755	80,911
	RP190398	273,521	—
	RP190497	35,771	—
	RP190522	320,502	302,709
	RP190567	16,242	—
	RP190602	561,268	179,459
	RP190641	526,573	8,539
	RP200025	272,723	141,864
	RP200135	282,508	—
	RP200402	292,490	109,733
	RP200439	280,408	—
	RP200443	355,138	—
	RP200504	1,038,748	—
	RP200537	256,236	66,918

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
<b>State of Texas: Direct &amp; Pass-through (continued)</b>			
<b>CANCER PREVENTION &amp; RESEARCH INSTITUTE OF TEXAS (continued)</b>			
<i>DIRECT AWARD (continued):</i>			
	RP200584	\$ 232,987	\$ -
	RP200620	68,392	-
	RP200633	363,904	78,277
	RP210027	675,608	-
	RP210037	741,876	-
	RP210064	161,208	9,320
	RP210075	34,806	-
	RP210143	56,987	-
	RP210158	89,801	-
	RP210227	576,868	-
	RP220119	19,925	-
	RP220127	61,288	-
	RP220218	52,453	-
	RP220232	20,482	-
	RP220332	77,886	-
	RP220468	49,903	-
	RP220480	98,520	-
	RP220524	48,870	-
	RR160009	624,766	-
	RR160027	577,458	-
	RR170023	60,286	-
	RR170024	172,852	-
	RR170036	194,116	-
	RR170039	636,193	-
	RR170048	1,162,185	-
	RR180061	653,560	35,097

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
<b>State of Texas: Direct &amp; Pass-through (continued)</b>			
<b>CANCER PREVENTION &amp; RESEARCH INSTITUTE OF TEXAS (continued)</b>			
<i>DIRECT AWARD (continued):</i>			
	RR180072	\$ 492,976	\$ -
	RR190043	513,207	-
	RR190054	366,950	-
	RR190104	261,249	-
	RR200009	341,237	-
	RR200040	188,432	-
	RR200063	285,324	-
	RR200065	847,308	-
	RR200076	327,460	-
	RR200079	293,003	-
	RR200080	319,766	-
	RR210012	564,462	-
	RR210013	308,623	-
	RR210029	255,482	-
	RR210031	693,319	-
	RR210037	256,725	-
	RR210040	348,962	-
	RR210056	109,346	-
	RR210066	321,790	-
	RR210082	296,313	-
	RR220012	196,811	-
	RR220039	6,397	-
		30,955,097	2,914,481



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
<b>State of Texas: Direct &amp; Pass-through (continued)</b>			
<b>CANCER PREVENTION &amp; RESEARCH INSTITUTE OF TEXAS (continued)</b>			
PASS-THROUGH AWARD FROM: (continued):			
<i>TEXAS A&amp;M UNIVERSITY HEALTH SCIENCE CENTER</i>			
	RP170719	\$ 286,929	\$ -
	RP180131	39,182	-
	RP210043	66,377	-
	RR200043	86,116	-
		478,604	-
<i>THE UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER</i>			
	PR190192	40,494	-
	RP180166	6,154	-
	RP180313	1,825	-
	RP180712	189,732	-
	RP190252	57,890	-
	RP200369	71,746	-
	RP200383	15,053	-
	RP220208	8,082	-
		390,976	-
<i>THE METHODIST HOSPITAL RESEARCH INSTITUTE</i>			
	RP180394	151,939	-
	RP210144	3,152	-
		155,091	-
<i>THE UNIVERSITY OF TEXAS AT AUSTIN</i>			
	RP180073	14,001	-
		14,001	-

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
<b>State of Texas: Direct &amp; Pass-through (continued)</b>			
<b>CANCER PREVENTION &amp; RESEARCH INSTITUTE OF TEXAS (continued)</b>			
PASS-THROUGH AWARD FROM (continued):			
<i>THE UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON</i>			
	PP190023	\$ 34,835	\$ -
	PP200057	13,291	-
		<u>48,126</u>	<u>-</u>
 <i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</i>			
	PP180086	877	-
	PP180089	41,092	-
	PP200017	39,911	-
	RP190019	27,403	-
	RP210111	27,435	-
		<u>136,718</u>	<u>-</u>
 <i>INSTAPATH, INC.</i>			
	DP190018	-	-
		<u>-</u>	<u>-</u>
 <i>PERIMETER MEDICAL IMAGING</i>			
	DP190087	187,103	-
		<u>187,103</u>	<u>-</u>
 <i>RICE UNIVERSITY</i>			
	RP210205	17,213	-
		<u>17,213</u>	<u>-</u>
 <i>THE UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER</i>			
	RP180457	(30)	-
	RP200554	98,838	-
		<u>98,808</u>	<u>-</u>
<b>TOTAL CANCER PREVENTION &amp; RESEARCH INSTITUTE OF TEXAS</b>		<u><b>32,481,737</b></u>	<u><b>2,914,481</b></u>

## 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
<b>TEXAS COUNCIL ON ALZHEIMER'S DISEASE AND RELATED DISORDERS</b>			
	TX COUNCIL ALZHEIMER/DISORDERS	\$ 135,755	\$ -
<b>TOTAL TEXAS COUNCIL ON ALZHEIMER'S DISEASE AND RELATED DISORDERS</b>		<b>135,755</b>	<b>-</b>
<b>TEXAS HIGHER EDUCATION COORDINATING BOARD</b>			
FAMILY PRACTICE RESIDENCY PROGRAM	THE CB AGREEMENT NUMBER 23869	39,687	-
FAMILY PRACTICE RESIDENCY PROGRAM	THE CB AGREEMENT NUMBER 25618	81,660	-
		<u>121,347</u>	<u>-</u>
PERMANENT ENDOWMENT FUND	BMS NUMBER 21814	1,572,344	-
PERMANENT HEALTH FUND	BMS NUMBER 21812	1,954,696	-
		<u>3,527,040</u>	<u>-</u>
JOINT ADMISSIONS MEDICAL PROGRAM (JAMP)	EVALUATION & ACCOUNTABILITY EVALUATION PROGRAM	(302)	-
JOINT ADMISSIONS MEDICAL PROGRAM (JAMP)	MEDICAL SCHOOL PROGRAM	89,300	-
JOINT ADMISSIONS MEDICAL PROGRAM (JAMP)	SPECIAL PROJECTS FOR PROGRAM INITIATIVES	14,282	-
		<u>103,280</u>	<u>-</u>
<b>GRADUATE MEDICAL EDUCATION – RESIDENT SUPPORT</b>			
	THE CB # 19461	272,162	-
	THE CB # 21818	397,266	-
	THE CB # 23757	1,613,432	-
	THE CB # 25463	6,760,400	-
GME EXPANSION GRANT	TX HIGHER EDUC COORD BOARD 22798	1,015,659	-
GME EXPANSION GRANT	TX HIGHER EDUC COORD BOARD 22851	333,310	-
GME EXPANSION GRANT	TX HIGHER EDUC COORD BOARD 22794	1,063,265	-
GME EXPANSION GRANT	TX HIGHER EDUC COORD BOARD 22866	114,025	-
GME EXPANSION GRANT	TX HIGHER EDUC COORD BOARD 22876	1,108,629	-
		<u>12,678,148</u>	<u>-</u>

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
<b>TEXAS HIGHER EDUCATION COORDINATING BOARD (continued)</b>			
UNDERGRADUATE MEDICAL EDUCATION PROGRAM			
	THE CB AGREEMENT NUMBER 23759	\$ 6,081,778	\$ -
	THE CB AGREEMENT NUMBER 25366	28,945,641	-
	MISSION SUPPORT	24,839,819	-
		<u>59,867,238</u>	-
EMERGENCY AND TRAUMA CARE EDUCATION			
	THE CB AGREEMENT NUMBER 23991	100,617	-
		<u>100,617</u>	-
AUTISM GRANT PROGRAM - INNOVATIVE TREATMENT MODELS			
	THE CB AGREEMENT NUMBER 22971	205,278	4,103
AUTISM GRANT PROGRAM - PARENT DIRECTED TREATMENT			
	THE CB AGREEMENT NUMBER 20701/ 20463	(5,250)	-
AUTISM GRANT PROGRAM - PARENT DIRECTED TREATMENT			
	THE CB AGREEMENT NUMBER 21270/ 23247	63,746	-
		<u>263,774</u>	4,103
PASS-THROUGH AWARD FROM:			
<i>THE UNIVERSITY OF TEXAS SYSTEM - TEXAS CHILD MENTAL HEALTH CARE CONSORTIUM</i>			
	TEXAS CHILD MENTAL HEALTH CARE CONSORTIUM	2,489,568	90,761
	TEXAS CHILD MENTAL HEALTH CARE CONSORTIUM	3,138,539	133,477
<i>THE UNIVERSITY OF TEXAS AT SAN ANTONIO</i>			
AUTISM GRANT PROGRAM - PROJECT PLAAY			
	THE CB 20477	7,846	-
THE UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER			
	TEXAS CHILD MENTAL HEALTH CARE CONSORTIUM	3,359	-
	THE CB 211014	<u>3,359</u>	-
<b>TOTAL TEXAS HIGHER EDUCATION COORDINATING BOARD</b>		<b>82,300,756</b>	<b>228,341</b>

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
<b>TEXAS DEPARTMENT OF FAMILY &amp; PROTECTIVE SERVICES</b>			
PASS-THROUGH AWARD FROM:			
<i>HARRIS COUNTY</i>			
COMMUNITY-BASED SERVICES FOR ADJUDICATED YOUTH	HARRIS/CPS-JUV PROB/BELAY	\$ (1,922)	\$ -
<i>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER</i>			
SAFE BABIES PROJECT	HHS000820100001	474,689	-
<b>TOTAL TEXAS DEPARTMENT OF FAMILY &amp; PROTECTIVE SERVICES</b>		<b>472,767</b>	<b>-</b>
<b>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</b>			
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
	537-18-0098-00001	2,060	-
		2,060	-
PASS-THROUGH FROM TEXAS DEPARTMENT OF STATE HEALTH SERVICES			
<i>HARRIS HEALTH</i>			
HIV/STD Program	HIV PERI-NATAL TRANSMISSION PREVENTION FY21	97,513	-
HIV/STD Program	HIV PERI-NATAL TRANSMISSION PREVENTION FY22	101,709	-
		199,222	-
<i>THE UNIVERSITY OF TEXAS AT AUSTIN</i>			
LONE STAR STROKE CLINICAL TRIAL NETWORK	LONE STAR STROKE CLINICAL TRIAL NETWORK	347,413	-
<i>UT HEALTH SCIENCE CENTER AT HOUSTON</i>			
ZIKA VIRUS	HHS000427700001	184,147	-
<i>TEXAS CHILDRENS HOSPITAL</i>			
WORKPLACE VIOLENCE AGAINST NURSES	HHS000471800006	8,577	-
<i>UT HEALTH SCIENCE CENTER AT TYLER</i>			
TEXAS COLLABORATIVE FOR HEALTHY MOTHERS AND BABIES	HHS00139600001	323,645	-
<b>TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES</b>		<b>1,065,064</b>	<b>-</b>

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
<b>TEXAS HEALTH AND HUMAN SERVICES COMMISSION</b>			
HEALTHY TEXAS WOMEN/FAMILY PLANNING GRANT PROGRAM CLUSTER			
HEALTHY TEXAS WOMEN'S GRANT PROGRAM	529-16-0132-00020	\$ 16,811	\$ -
FAMILY PLANNING GRANT PROGRAM	529-16-0102-00011	(16,377)	-
FAMILY PLANNING GRANT PROGRAM	HHS000073460036	3,617,077	-
TEXAS SUPPLEMENTAL NUTRITIONAL ASSISTANCE PROGRAM EDUCATION	HHS001018600002	55,973	-
TOTAL HEALTHY TEXAS WOMEN/FAMILY PLANNING GRANT PROGRAM CLUSTER		<u>3,673,484</u>	<u>-</u>
<b>TOTAL TEXAS HEALTH AND HUMAN SERVICES COMMISSION</b>		<b><u>3,673,484</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>		<b><u>\$ 120,129,563</u></b>	<b><u>\$ 3,142,822</u></b>

See accompanying notes to schedule of expenditures of state awards.

Baylor College of Medicine

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

**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(es) identified?            Yes   X   No

Significant deficiency(ies) identified?            Yes   X   None reported

Noncompliance material to financial statements noted?

           Yes   X   No

**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified?            Yes   X   No

Significant deficiency(ies) identified?            Yes   X   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 Section 2 CFR 200.516(a)?

           Yes   X   No

Baylor College of Medicine

Schedule of Findings and Questioned Costs (continued)

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

**State Awards**

Internal control over major federal programs:

Material weakness(es) identified? \_\_\_\_\_ Yes  X  No

Significant deficiency(ies) 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*

\_\_\_\_\_ Yes  X  No

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
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Identification of major federal programs:

Various AL Numbers  
93.498

Research and Development Cluster  
Provider Relief Fund and American  
Rescue Plan (ARP) Rural  
Distribution

Identification of major state programs:

No AL Number  
No AL Number

Under Graduate Medical Program  
Tobacco Settlement Funds



Baylor College of Medicine

Schedule of Findings and Questioned Costs (continued)

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

Dollar threshold used to distinguish between Type A and Type B federal programs	<u>\$3,000,000</u>
Dollar threshold used to distinguish between Type A and Type B state programs	<u>\$3,000,000</u>
Auditee qualified as low-risk auditee?	<u> X </u> Yes <u> </u> No

**Section II – Financial Statement Findings**

No findings were noted.

**Section III – Federal Award Findings and Questioned Costs**

No findings were noted.

**Section III – State Award Findings and Questioned Costs**

No findings were noted.

Finding 2021-001 – Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security (Student Financial Assistance Cluster)

Current status: Complete

Completion Date(s): August 31, 2021 for risk assessment

November 30, 2021 for training

Condition: Non-Compliance with the Gramm-Leach-Bliley Act (GLBA) – Student Information Security.

The Baylor College of Medicine has successfully remediated the above referenced finding via the following actions.

- Convened a formal GLBA committee to confirm, review, implement the guidelines, and conduct ongoing monitoring as required in the Act. (August 2021)
- The committee meets regularly to discuss matters related to GLBA compliance.
- Completed an audit and review of the GLBA risk assessment and documented safeguards as they relate to information technology (hardware, systems, access, etc.), processes, procedures, and staff training. (August 2021)
- Confirmed an official as the institutional GLBA point of contact. (August 2021)
- Create and provide GLBA training to all parties including those remotely participating or having access to such data covered by the Act. (November 2021)

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