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Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1

Briefly describe the organization's mission

THE HOWARD UNIVERSITY WAS ESTABLISHED BY AN ACT OF CONGRESS IN 1867 THE UNIVERSITY IS AN INSTITUTION THAT EDUCATES STUDENTS, DEVELOPS PROFESSIONALS, CONDUCTS RESEARCH, AND SERVES PATIENTS THROUGH 12 SCHOOLS OF HIGHER EDUCATION AND AN ACADEMIC MEDICAL CENTER

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes

✓

No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes

✓

No

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code) (Expenses \$ 473,206,845 including grants of \$ 98,548,854) (Revenue \$ 314,693,000)

EDUCATION, GENERAL/OTHER - HOWARD UNIVERSITY IS A COMPREHENSIVE RESEARCH-ORIENTED HISTORICALLY BLACK PRIVATE UNIVERSITY PROVIDING AN EDUCATIONAL EXPERIENCE OF EXCEPTIONAL QUALITY TO STUDENTS OF HIGH ACADEMIC POTENTIAL WITH PARTICULAR EMPHASIS UPON THE PROVISION OF EDUCATIONAL OPPORTUNITIES TO ALL STUDENTS HOWARD UNIVERSITY IS THE NATION'S TOP PRODUCER OF MINORITY LAWYERS, DENTISTS, PHYSICIANS AND AFRICAN AMERICAN PHDS IN THE SCIENCE AND TECHNOLOGY FIELDS THE UNIVERSITY SERVES A COMMUNITY OF APPROXIMATELY 10,000 STUDENTS

4b

(Code) (Expenses \$ 292,663,977 including grants of \$) (Revenue \$ 280,926,000)

A PRIVATE, NONPROFIT INSTITUTION, HOWARD UNIVERSITY HOSPITAL IS THE NATION'S ONLY TEACHING HOSPITAL LOCATED ON THE CAMPUS OF A HISTORICALLY BLACK UNIVERSITY IT OFFERS MEDICAL STUDENTS A SUPERIOR LEARNING ENVIRONMENT AND OPPORTUNITIES TO OBSERVE OR PARTICIPATE IN GROUND-BREAKING CLINICAL AND RESEARCH WORK WITH PROFESSIONALS WHO ARE CHANGING THE FACE OF HEALTH CARE HOWARD UNIVERSITY HOSPITAL ADMITS PATIENTS REGARDLESS OF THEIR ABILITY TO PAY

4c

(Code) (Expenses \$ 69,245,096 including grants of \$) (Revenue \$ 52,086,000)

THE UNIVERSITY OFFERS EDUCATIONAL SUPPORT THROUGH ITS AUXILIARY SERVICES FOR THE BENEFIT OF FACULTY, STAFF AND STUDENTS AND TO COMPLEMENT THE QUALITY OF THE ACADEMIC LIFE AUXILIARY SERVICES INCLUDE STUDENT HOUSING, FOOD SERVICES, A BOOKSTORE, PARKING, TRANSPORTATION SERVICES AND A PUBLIC TELEVISION STATION

4d

Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)



4e

Total program service expenses ▶

835,115,918

Form 990 (2013)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7 Yes	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8 Yes	
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10 Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 	13 Yes	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a Yes	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV 	14b Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV 	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV 	16 Yes	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17 Yes	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	18 Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 	20a Yes	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 	20b Yes	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

☐

		Yes	No			
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	1,829	1c		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?						
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	8,309	2b	Yes	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)						
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?						
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		3b	Yes			
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	Yes			
b If "Yes," enter the name of the foreign country <input type="checkbox"/> NI, MI, SF See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts						
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a			No	
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b			No	
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c				
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a			No	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b				
7 Organizations that may receive deductible contributions under section 170(c).						
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	Yes			
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	Yes			
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c			No	
d If "Yes," indicate the number of Forms 8282 filed during the year		7d				
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e			No	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f			No	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g				
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h				
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8				
9 Sponsoring organizations maintaining donor advised funds.						
a Did the organization make any taxable distributions under section 4966?		9a				
b Did the organization make a distribution to a donor, donor advisor, or related person?		9b				
10 Section 501(c)(7) organizations. Enter						
a Initiation fees and capital contributions included on Part VIII, line 12		10a				
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		10b				
11 Section 501(c)(12) organizations. Enter						
a Gross income from members or shareholders		11a				
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		11b				
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a				
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year		12b				
13 Section 501(c)(29) qualified nonprofit health insurance issuers.						
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O		13a				
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		13b				
c Enter the amount of reserves on hand		13c				
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a			No	
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		14b				

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	Yes
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	Yes
b	Other officers or key employees of the organization	15b	Yes
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	Yes
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	Yes

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	DC , NY
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization	MICHAEL MASCH 2244 10TH STREET NW WASHINGTON,DC 20059 (202) 806-2411

Check if Schedule O contains a response or note to any line in this Part VII ☐

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

Form **990** (2013)

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	6,674,941	0	456,327

2 Total number of individuals (including but not limited to those listed in Item 1) who received more than \$100,000 of reportable compensation from the organization. 310

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3 Yes	
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4 Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
SODEXO INC & ASSOCIATES 9801 WASHINGTONIAN BLVD GAITHERSBURG MD 20878	FOOD SERVICES FOR STUDENTS	15,151,594
HONEYWELL INTERNATIONAL INC 101 COLUMBIA ROAD MORRISTOWN NJ 079621057	ENERGY SERVICES	10,043,301
THE BURKS COMPANIES INC 191 PEACHTREE STREET NORTHEAST ATLANTA GA 30303	CAMPUS-WIDE JANITORIAL AND FACILITIES SE	8,626,794
SIEMENS MEDICAL SOLUTION 300 NEW JERSEY AVENUE NW SUITE 100 WASHINGTON DC 200012268	HEALTHCARE SERVICES	7,837,211
TURNER CONSTRUCTION CORP 3865 WILSON BOULEVARD ARLINGTON VA 22203	CONSTRUCTION SERVICES	4,943,450

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶5

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c	2,116,000			
	d	Related organizations 1d				
	e	Government grants (contributions) 1e	222,751,000			
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	14,618,000			
	g	Noncash contributions included in lines 1a-1f \$				
	h	Total. Add lines 1a-1f	239,485,000			
Program Service Revenue	2a	ACADEMIC SERVICES	611710	314,693,000	314,693,000	
	b	PATIENT SERVICES	624100	280,926,000	280,926,000	
	c	AUXILIARY SERVICES	611710	64,937,000	50,121,647	14,815,353
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f	660,556,000			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	13,810,000		303,174
4		Income from investment of tax-exempt bond proceeds				
5		Royalties				
6a		Gross rents	(i) Real 1,265,000	(ii) Personal 24,000		
b		Less rental expenses	1,076,000	0		
c		Rental income or (loss)	189,000	24,000		
d		Net rental income or (loss)	213,000			213,000
7a		Gross amount from sales of assets other than inventory	(i) Securities 412,873,000	(ii) Other 3,000		
b		Less cost or other basis and sales expenses	373,320,000	0		
c		Gain or (loss)	39,553,000	3,000		
d		Net gain or (loss)	39,556,000			39,556,000
8a		Gross income from fundraising events (not including \$ 2,116,000 of contributions reported on line 1c) See Part IV, line 18	a 605,000			
b		Less direct expenses b	735,000			
c		Net income or (loss) from fundraising events	-130,000			-130,000
9a		Gross income from gaming activities See Part IV, line 19	a			
b		Less direct expenses b				
c		Net income or (loss) from gaming activities				
10a		Gross sales of inventory, less returns and allowances	a			
b		Less cost of goods sold b				
c		Net income or (loss) from sales of inventory				
	Miscellaneous Revenue	Business Code				
11a	OTHER REVENUE	900099	16,882,000			16,882,000
b						
c						
d	All other revenue					
e	Total. Add lines 11a-11d	16,882,000				
12	Total revenue. See Instructions	970,372,000	645,740,647	15,118,527	70,027,826	

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	5,625,594	5,625,594		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	81,306,213	81,306,213		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	11,617,047	11,617,047		
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	11,076,972		10,820,529	256,443
7	Other salaries and wages.	375,656,185	347,102,482	26,537,927	2,015,776
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	23,413,882	21,085,154	2,123,910	204,818
9	Other employee benefits.	47,877,003	40,847,520	6,826,486	202,997
10	Payroll taxes.	25,702,422	21,808,615	3,743,391	150,416
11	Fees for services (non-employees):				
a	Management.	3,090,363		3,090,363	
b	Legal.	4,655,238	1,185,358	3,469,880	
c	Accounting.	4,973,617		4,973,617	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.	184,690			184,690
f	Investment management fees.	4,241,153		4,241,153	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	72,339,698	53,155,076	18,982,508	202,114
12	Advertising and promotion.	1,357,695	858,759	492,868	6,068
13	Office expenses.	74,737,406	42,271,558	32,032,745	433,103
14	Information technology.	5,987,300	3,321,028	2,556,690	109,582
15	Royalties.	3,994,020	2,328,202	1,648,445	17,373
16	Occupancy.	26,634,465	24,457,005	1,428,685	748,775
17	Travel.	8,935,282	7,265,705	1,644,052	25,525
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	3,733,514	2,890,972	632,950	209,592
20	Interest.	23,024,614	17,456,835	5,567,779	
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	55,900,577	54,830,600	1,069,977	
23	Insurance.	27,472,481	24,731,096	2,741,385	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a	BAD DEBT EXPENSE	32,867,374	27,879,590	4,987,784	
b	TRAINEE EXPENSE	13,402,287	13,402,287		
c	FEES (DUES, BANK, MEMBE	9,617,650	7,479,810	2,116,186	21,654
d	CHARITY CARE	8,240,602	8,240,602		
e	All other expenses	15,004,656	13,968,810	1,021,618	14,228
25	Total functional expenses. Add lines 1 through 24e.	982,670,000	835,115,918	142,750,928	4,803,154
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		34,795,000	1	14,820,000
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		14,577,000	3	15,781,000
	4	Accounts receivable, net		113,902,000	4	99,138,000
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.			6	
	7	Notes and loans receivable, net		9,351,000	7	11,814,000
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		29,974,000	9	29,205,000
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a1,581,963,000			
	b	Less: accumulated depreciation	10b956,361,000	613,081,000	10c	625,602,000
	11	Investments—publicly traded securities		472,832,000	11	553,603,000
	12	Investments—other securities. See Part IV, line 11.		115,180,000	12	122,634,000
	13	Investments—program-related. See Part IV, line 11.			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11.		89,295,000	15	60,178,000
	16	Total assets. Add lines 1 through 15 (must equal line 34).		1,492,987,000	16	1,532,775,000
Liabilities	17	Accounts payable and accrued expenses		175,929,000	17	194,257,000
	18	Grants payable			18	
	19	Deferred revenue		9,691,000	19	10,000,000
	20	Tax-exempt bond liabilities		293,496,000	20	293,194,000
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties		93,854,000	24	114,572,000
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D.		258,906,000	25	229,804,000
	26	Total liabilities. Add lines 17 through 25.		831,876,000	26	841,827,000
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		315,051,000	27	308,222,000
	28	Temporarily restricted net assets		222,850,000	28	256,783,000
	29	Permanently restricted net assets		123,210,000	29	125,943,000
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		661,111,000	33	690,948,000
	34	Total liabilities and net assets/fund balances		1,492,987,000	34	1,532,775,000

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	970,372,000
2	Total expenses (must equal Part IX, column (A), line 25)	2	982,670,000
3	Revenue less expenses Subtract line 2 from line 1	3	-12,298,000
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	661,111,000
5	Net unrealized gains (losses) on investments	5	37,855,000
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	4,280,000
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	690,948,000

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

Additional Data

Software ID:

Software Version:

EIN: 53-0204707

Name: THE HOWARD UNIVERSITY

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
SIDNEY A RIBEAU PHD PRESIDENT, THRU 10/13	40 00	X		X				1,040,223	0	36,741
DR GEORGE K LITTLETON BOARD TRUSTEE/FACULTY	40 00	X						107,442	0	19,618
DR RICHARD L WRIGHT BOARD TRUSTEE/FACULTY	40 00	X						105,104	0	15,222
MR ADDISON BARRY RAND CHAIRMAN	1 00	X		X				0	0	0
RENEE HIGGINBOTHAM-BROOKS ESQ VICE CHAIRWOMAN	1 00	X		X				0	0	0
CHARISSE R LILLIE ESQ BOARD TRUSTEE	1 00	X						0	0	0
DR FLORETTA DUKES MCKENZIE CHAIRWOMAN EMERITA	1 00	X						0	0	0
DR HAROLD P FREEMAN MD BOARD TRUSTEE	1 00	X						0	0	0
DR MARIAN JOHNSON-THOMPSON BOARD TRUSTEE	1 00	X						0	0	0
DR REED V TUCKSON MD BOARD TRUSTEE	1 00	X						0	0	0
LARKIN ARNOLD JR ESQ BOARD TRUSTEE	1 00	X						0	0	0
MR CASTELL ABNER BOARD TRUSTEE	1 00	X						0	0	0
MR GERALD D PROTHRO BOARD TRUSTEE	1 00	X						0	0	0
MR GREGORY A WHITE BOARD TRUSTEE	1 00	X						0	0	0
MR JOHN D ZEGLIS BOARD TRUSTEE	1 00	X						0	0	0
MR MARK A L MASON BOARD TRUSTEE	1 00	X						0	0	0
MR NORMAN K JENKINS BOARD TRUSTEE	1 00	X						0	0	0
MR ROBERT L LUMPKINS BOARD TRUSTEE	1 00	X						0	0	0
MR THOMAS W JONES BOARD TRUSTEE	1 00	X						0	0	0
MRS BERNAREE P WILEY BOARD TRUSTEE	1 00	X						0	0	0
MS AMY S HILLIARD BOARD TRUSTEE	1 00	X						0	0	0
MS DEBBIE K ALLEN BOARD TRUSTEE	1 00	X						0	0	0
MS JESSYE NORMAN BOARD TRUSTEE	1 00	X						0	0	0
MS LILIANE BEDFORD BOARD TRUSTEE	1 00	X						0	0	0
STACEY J MOBLEY ESQ BOARD TRUSTEE	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
THE HONORABLE L DOUGLAS WILDER BOARD TRUSTEE	1 00	X						0	0	0
THE HONORABLE M KASIM REED BOARD TRUSTEE	1 00	X						0	0	0
VERNON E JORDAN JR ESQ BOARD TRUSTEE	1 00	X						0	0	0
DR JOHN E JACOB BOARD TRUSTEE EMERITI	1 00	X						0	0	0
RICHARD D PARSONS ESQ BOARD TRUSTEE EMERITI	1 00	X						0	0	0
MR FRANK SAVAGE BOARD TRUSTEE EMERITI	1 00	X						0	0	0
THE HONORABLE FRANKIE M FREEMAN BOARD TRUSTEE EMERITI	1 00	X						0	0	0
MARTIN D PAYSON ESQ BOARD TRUSTEE EMERITI	1 00	X						0	0	0
WAYMAN F SMITH III ESQ BOARD TRUSTEE EMERITI	1 00	X						0	0	0
THE HONORABLE GABRIELLE K MCDONALD BOARD TRUSTEE EMERITI	1 00	X						0	0	0
GENERAL COLIN L POWELL USA BOARD TRUSTEE EMERITI	1 00	X						0	0	0
MR EARL G GRAVES SR BOARD TRUSTEE EMERITI	1 00	X						0	0	0
WAYNE FREDERICK MDPROVOST INTERIM PRESIDENT, 11/13-06/14	40 00			X				784,427	0	32,150
KURT SCHMOKE ESQ GENERAL COUNSEL	40 00			X				274,377	0	17,101
ARTIS HAMPSHIRE-COWAN ESQ SENIOR VP AND SECRETARY	40 00			X				246,513	0	16,002
NESTA BERNARD VP UNIVERSITY ADVANCEMENT	40 00			X				215,811	0	28,384
BARBARA GRIFFIN PHD VP STUDENT AFFAIRS	40 00			X				179,071	0	27,586
MICHAEL MCFADDEN INTERIM VP HUMAN RESOURCES	40 00			X				198,001	0	11,863
CONSTANCE ELLISON INTERIM VICE PRESIDENT FOR STUDENT AFFAIRS	40 00			X				182,321	0	16,048
JOHN GORDON INTERIM CHIEF FINANCIAL OFFICER & TREASURER	40 00			X				134,565	0	16,374
MICHAEL WINSTON PROVOST/CHIEF ACADEMIC OFF	40 00			X				71,574	0	0
ROBERT TAROLA CPA FORMER CFO/TREASURER, SEE SCH L	40 00			X				0	0	0
EDWARD CORNWELL III MD SURGEON -IN-CHIEF	40 00					X		828,827	0	33,932
DAMIREZ FOSSETT MD CHAIR OF NEUROSURGERY	40 00					X		509,582	0	42,352
REBAT HALDER MD CHAIR OF DERMATOLOGY	40 00					X		503,601	0	31,675

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ROBERT COPELAND CHAIR OF OPHTHALMOLOGY	40 00					X		465,779	0	38,186
ANDRE DUERINCKX CHAIR OF RADIOLOGY	40 00					X		473,795	0	28,426
LASALLE LEFFALL MD FORMER PROVOST/CHIEF ACADE	40 00						X	209,918	0	23,899
JAMES WYCHE PHD FORMER PROVOST/CHIEF ACADE	40 00						X	144,010	0	20,768

2013

Open to Public Inspection

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury

Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

- ▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
- ▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization THE HOWARD UNIVERSITY	Employer identification number 53-0204707
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1	<input type="checkbox"/>	A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2	<input checked="" type="checkbox"/>	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)
3	<input type="checkbox"/>	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4	<input type="checkbox"/>	A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state _____
5	<input type="checkbox"/>	An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II)
6	<input type="checkbox"/>	A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7	<input type="checkbox"/>	An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II)
8	<input type="checkbox"/>	A community trust described in section 170(b)(1)(A)(vi) (Complete Part II)
9	<input type="checkbox"/>	An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2). (Complete Part III)
10	<input type="checkbox"/>	An organization organized and operated exclusively to test for public safety See section 509(a)(4).
11	<input type="checkbox"/>	An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h a <input type="checkbox"/> Type I b <input type="checkbox"/> Type II c <input type="checkbox"/> Type III - Functionally integrated d <input type="checkbox"/> Type III - Non-functionally integrated
e	<input type="checkbox"/>	By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
f	<input type="checkbox"/>	If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
g	<input type="checkbox"/>	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? (ii) A family member of a person described in (i) above? (iii) A 35% controlled entity of a person described in (i) or (ii) above?
h	<input type="checkbox"/>	Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage						
14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))		14				
15 Public support percentage for 2012 Schedule A, Part II, line 14		15				
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						▶
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						▶
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization						▶
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization						▶
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions						▶

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶		

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation	
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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization THE HOWARD UNIVERSITY	Employer identification number 53-0204707
---	--

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	

Part II

Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)☐ Preservation of an historically important land area
☐ Protection of natural habitat☒ Preservation of a certified historic structure
☐ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements1
b	Total acreage restricted by conservation easements0 00
c	Number of conservation easements on a certified historic structure included in (a)1
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register1

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4

Number of states where property subject to conservation easement is located ▶ 1

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes☒ No

6

Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ 104 00

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ 9,053

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☒ Yes☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1▶ \$

(ii) Assets included in Form 990, Part X▶ \$

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenues included in Form 990, Part VIII, line 1▶ \$

b

Assets included in Form 990, Part X▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a ☐ Public exhibition

b ☒ Scholarly research

c ☒ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☒ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII and complete the following table
- c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	
- 2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

- | | (a)Current year | (b)Prior year | b (c)Two years back | (d)Three years back | (e)Four years back |
|--|-----------------|---------------|---------------------|---------------------|--------------------|
| 1a Beginning of year balance | 517,525,000 | 464,305,000 | 476,695,000 | 407,511,000 | 370,763,000 |
| b Contributions | 5,004,000 | 4,957,000 | 5,294,000 | 5,368,000 | 7,718,000 |
| c Net investment earnings, gains, and losses | 85,244,000 | 58,581,000 | -5,147,000 | 77,672,000 | 43,394,000 |
| d Grants or scholarships | 13,096,000 | 12,512,000 | 12,779,000 | 14,269,000 | 15,101,000 |
| e Other expenditures for facilities and programs | -630,000 | -2,194,000 | -242,000 | -413,000 | -737,000 |
| f Administrative expenses | | | | | |
| g End of year balance | 595,307,000 | 517,525,000 | 464,305,000 | 476,695,000 | 407,511,000 |
- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a Board designated or quasi-endowment ▶ 50 380 %

b Permanent endowment ▶ 13 600 %

c Temporarily restricted endowment ▶ 36 020 %
- The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		No
3a(ii)		No
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

☐
- 4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		27,911,000		27,911,000
b Buildings		833,441,000	450,225,000	383,216,000
c Leasehold improvements		28,797,000	26,959,000	1,838,000
d Equipment		373,274,000	310,758,000	62,516,000
e Other		318,540,000	168,419,000	150,121,000
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				625,602,000

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	882,006,000
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	37,855,000
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	4,280,000
e	Add lines 2a through 2d	2e	42,135,000
3	Subtract line 2e from line 1	3	839,871,000
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	4,219,000
b	Other (Describe in Part XIII)	4b	126,282,000
c	Add lines 4a and 4b	4c	130,501,000
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	970,372,000

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	852,169,000
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	1,811,000
e	Add lines 2a through 2d	2e	1,811,000
3	Subtract line 2e from line 1	3	850,358,000
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	4,219,000
b	Other (Describe in Part XIII)	4b	128,093,000
c	Add lines 4a and 4b	4c	132,312,000
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	982,670,000

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART II, LINE 9	THE ORGANIZATION DOES NOT REPORT ITS CONSERVATION EASEMENTS IN ITS FINANCIAL STATEMENTS
PART III, LINE 4	THE UNIVERSITY'S COLLECTIONS OF ART, HISTORICAL TREASURES, AND OTHER SIMILAR ASSETS INCLUDE A VARIETY OF ARTIFACTS AS WELL AS SCHOLARLY PAPERS AND ARCHIVES. THESE ITEMS ARE HOUSED IN VARIOUS FACILITIES AROUND CAMPUS AND THEIR PRESERVATION IS FOR THE BENEFIT OF FUTURE GENERATIONS.
PART V, LINE 4	THE INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUND IS TO SUPPLY A SOURCE OF INCOME FOR OPERATIONS, SCHOLARSHIPS, PROFESSORSHIPS, STUDENT LOANS, AND OTHER PURPOSES IN ORDER TO ADVANCE THE ORGANIZATION'S MISSION AND TAX-EXEMPT PURPOSE.
PART X, LINE 2	HOWARD IS RECOGNIZED AS AN ORGANIZATION EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(A) OF THE INTERNAL REVENUE CODE (THE CODE) AS AN ORGANIZATION DESCRIBED IN SECTION 501(C)(3) WHEREBY ONLY UNRELATED BUSINESS INCOME, AS DEFINED BY SECTION 512(A)(1) OF THE CODE, IS SUBJECT TO FEDERAL INCOME TAX. ANY UNRELATED BUSINESS INCOME TAX GENERATED BY HOWARD IS RECORDED AS INCOME TAX USING THE LIABILITY METHOD UNDER WHICH DEFERRED TAX ASSETS AND LIABILITIES ARE DETERMINED BASED ON THE DIFFERENCES BETWEEN THE FINANCIAL ACCOUNTING AND TAX BASIS OF ASSETS AND LIABILITIES. DEFERRED TAX ASSETS OR LIABILITIES AT THE END OF EACH PERIOD ARE DETERMINED USING THE CURRENTLY ENACTED TAX RATE EXPECTED TO APPLY TO TAXABLE INCOME IN THE PERIOD THAT THE DEFERRED TAX ASSET OR LIABILITY IS EXPECTED TO BE REALIZED OR TO BE SETTLED. AS OF JUNE 30, 2014, 2013 AND 2012, HOWARD HAD NO DEFERRED TAX ASSETS OR LIABILITIES. IN ADDITION, HOWARD ANALYZED ITS TAX POSITIONS FOR THE YEARS ENDED JUNE 30, 2014, 2013 AND 2012, AND DETERMINED THAT THERE WERE NO UNCERTAIN TAX POSITIONS THAT WOULD HAVE A MATERIAL IMPACT ON HOWARD'S CONSOLIDATED FINANCIAL STATEMENTS.
PART XI, LINE 2D - OTHER ADJUSTMENTS	UNREALIZED CHANGE IN FUNDED STATUS OF DEFINED BENEFIT PENSION PLAN 19,283,000 UNREALIZED CHANGE IN OBLIGATION FOR POST-RETIREMENT BENEFIT PLAN -15,003,000
PART XI, LINE 4B - OTHER ADJUSTMENTS	FUNDRAISING EVENT EXPENSES -735,000 CHARITY CARE 8,241,000 SCHOLARSHIPS AND GRANTS 92,923,000 RENTAL EXPENSE -1,076,000 BAD DEBT EXPENSE 26,929,000
PART XII, LINE 2D - OTHER ADJUSTMENTS	FUNDRAISING EVENT EXPENSES 735,000 RENTAL EXPENSE 1,076,000

Part XIII

[illegible]

Additional Data

Software ID:

Software Version:

EIN: 53-0204707

Name: THE HOWARD UNIVERSITY

Form 990, Schedule D, Part X, - Other Liabilities

1	(a) Description of Liability	(b) Book Value
	UNDERFUNDED DEFINED BENEFIT PLANS	106,629,000
	RESERVE SELF-INSURED LIABILITIES	86,631,000
	REFUNDABLE ADVANCES UNDER US GOV'T	6,369,000
	ASSET RETIREMENT OBLIGATION	13,128,311
	ENVIRONMENTAL REMEDIATION	3,000,000
	UNCLAIMED PROPERTY	2,879,068
	STUDENT DEPOSITS AND REFUNDS	2,724,659
	RESERVES FOR LEGAL CONTINGENCIES	3,663,844
	OTHER	4,779,118

SCHEDULE E (Form 990 or 990-EZ)	Schools	OMB No 1545-0047
		2013
	► Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48. ► Attach to Form 990 or Form 990-EZ. ► Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990 .	Open to Public Inspection

Name of the organization THE HOWARD UNIVERSITY	Employer identification number 53-0204707
---	--

Part I		YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	Yes	
	2	Yes	
	3	Yes	
	4a	Yes	
	4b	Yes	
4 Does the organization maintain the following? a Records indicating the racial composition of the student body, faculty, and administrative staff? b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain If you need more space, use Part II	4c	Yes	
	4d	Yes	
	5a		No
	5b		No
	5c		No
5 Does the organization discriminate by race in any way with respect to a Students' rights or privileges? b Admissions policies? c Employment of faculty or administrative staff? d Scholarships or other financial assistance? e Educational policies? f Use of facilities? g Athletic programs? h Other extracurricular activities? If you answered "Yes" to any of the above, please explain If you need more space, use Part II	5d		No
	5e		No
	5f		No
	5g		No
	5h		No
6a Does the organization receive any financial aid or assistance from a governmental agency? b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, explain on Part II	6a	Yes	
	6b		No
	7	Yes	

Part III Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions).

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	THE UNIVERSITY MAINTAINS A WELL-PUBLICIZED RACIALLY NONDISCRIMINATORY POLICY. THE POLICY IS AVAILABLE IN WRITTEN BROCHURES, AS WELL AS AVAILABLE VIA THE ORGANIZATION'S WEBSITE (WWW.HOWARD.EDU).
SCHEDULE E, PART I, LINE 6	THE ORGANIZATION RECEIVES FINANCIAL ASSISTANCE FROM GOVERNMENTAL AGENCIES IN THE FORM OF SCHOLARSHIP AND GRANT FUNDS FOR STUDENTS' TUITION AND RELATED EXPENSES.

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.
► Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE HOWARD UNIVERSITY

Employer identification number
53-0204707

Part I

General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

- 1 For grantmakers.Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) SUB-SAHARAN AFRICA - NIGERIA, ANGOLA, BENIN, BOTSWANA, BURKINA, FASO	18	60	PROGRAM SERVICES	MEDICAL AND EDUCATIONAL SERVICES	5,913,160
(2) CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		10,280,127
(3) EUROPE(INCLUDING ICELAND & GREENLAND)	0	0	INVESTMENTS		6,268,440
(4)					
(5)					
3a Sub-total	18	60			22,461,727
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	18	60			22,461,727

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶ _____
- 3 Enter total number of other organizations or entities ▶ _____

Part IIIGrants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) SCHOLARSHIPS	CENTRAL AMERICA AND THE CARIBBEAN	99	2,143,123	CHECK			
(2) SCHOLARSHIPS	EAST ASIA AND THE PACIFIC	6	86,105	CHECK			
(3) SCHOLARSHIPS	EUROPE (INCLUDING ICELAND & GREENLAND)	14	124,003	CHECK			
(4) SCHOLARSHIPS	MIDDLE EAST AND NORTH AFRICA	7	141,245	CHECK			
(5) SCHOLARSHIPS	NORTH AMERICA	24	412,567	CHECK			
(6) SCHOLARSHIPS	SOUTH AMERICA	4	84,238	CHECK			
(7) SCHOLARSHIPS	SOUTH ASIA	20	438,752	CHECK			
(8) SCHOLARSHIPS	SUB-SAHARAN AFRICA	104	2,170,631	CHECK			
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☒ Yes

☐ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*

☐ Yes

☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☒ Yes

☐ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☒ Yes

☐ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*

☒ Yes

☐ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*

☐ Yes

☒ No

Part V

Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	MONITORING USE OF GRANT FUNDS OUTSIDE THE UNITED STATES HOWARD UNIVERSITY USES PROGRAM-SPECIFIC GUIDELINES TO MONITOR THE PROGRESS OF GRANT ACTIVITIES CONDUCTED OUTSIDE THE UNITED STATES THE GUIDELINES OUTLINE THE SCOPE OF WORK, ESTABLISHED DEADLINES, AND THE CONTENT OF SPECIFIC REPORTS/DELIVERABLES IN A MANNER CONSISTENT WITH THE TERMS AND CONDITIONS OF THE FUNDING AGENCY AND GRANT AWARD PRINCIPAL INVESTIGATORS PREPARE PROGRAMMATIC PROGRESS REPORTS (MONTHLY, QUARTERLY, ANNUALLY AS REQUIRED) THAT ASSESS PROGRAM ACTIVITIES, IDENTIFY PROBLEMS OR ISSUES AND MODIFY THE DESIGN OR IMPLEMENTATION OF THE PROJECT AS NECESSARY THE GRANTS AND CONTRACTS ACCOUNTING OFFICE PREPARES MONTHLY FINANCIAL AND BILLING REPORTS FOR INTERNAL AND EXTERNAL REVIEW THIS OVERSIGHT ENSURES ACCURACY AND COMPLIANCE IN FINANCIAL MANAGEMENT, PROPER MAINTENANCE OF GRANT MANAGEMENT DOCUMENTATION, AND THE ACHIEVEMENT OF PROGRAMMATIC DELIVERABLES AND MILESTONES

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE HOWARD UNIVERSITY

Employer identification number
53-0204707

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a

☒

Mail solicitations

e

☒

Solicitation of non-government grants

b

☒

Internet and email solicitations

f

☒

Solicitation of government grants

c

☒

Phone solicitations

g

☒

Special fundraising events

d

☒

In-person solicitations

2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes

☐ No

b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 ENGLISH GLOBAL GROUP 6710 WESTERN AVENUE CHEVY CHASE, MD 20815	LIBRARY CAMPAIGN		No	0	108,000	-108,000
2 HARRIS CONNECT LLC 1511 ROUTE 22 SUITE C-25 BREWSTER, NY 10509	COLLEGE OF MEDICINE PROSPECT SOLICITATION		No	0	76,690	-76,690
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶					184,690	-184,690

3

List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

NC, MI, VA, DC, SC, CT, ME, AR, MS, CO, AK, AL, AZ, DE, HI, MT, NH, NY, OH, OR, WA, AL, CA, FL, GA, IL, KS, KY, LA, NJ, NM, ND, OK, PA, RI, TN, UT, VA, WA, WI

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		CHARTER DAY DINNER (event type)	SCHOOL OF BUSINESS GOLF TOURNAMENT (event type)	(total number)	(add col (a) through col (c))
Revenue	1	Gross receipts	2,644,987	75,525	2,720,512
	2	Less Contributions . .	2,070,263	45,340	2,115,603
	3	Gross income (line 1 minus line 2)	574,724	30,185	604,909
Direct Expenses	4	Cash prizes			
	5	Noncash prizes . .			
	6	Rent/facility costs . .	17,000		17,000
	7	Food and beverages .	400,545	14,350	414,895
	8	Entertainment	20,691		20,691
	9	Other direct expenses .	266,988	13,990	280,978
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			
	11	Net income summary Subtract line 10 from line 3, column (d) ▶			

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses . . .			
	6	Volunteer labor	Yes % No	Yes % No	Yes % No
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary Subtract line 7 from line 1, column (d) ▶			

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No

12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes ☐ No


13


Indicate the percentage of gaming activity operated in

a	The organization's facility	13a	%
b	An outside facility	13b	%

14

Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name 



Address 

15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?


☐ Yes ☐ No


b

If "Yes," enter the amount of gaming revenue received by the organization  \$ _____ and the amount of gaming revenue retained by the third party  \$ _____

c

If "Yes," enter name and address of the third party


Name 


Address 

16

Gaming manager information

Name 

Gaming manager compensation  \$ _____

Description of services provided 

☐ Director/officer

☐ Employee

☐ Independent contractor

17


Mandatory distributions

a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ Yes ☐ No

b

Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year  \$ _____

Part IV

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
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SCHEDULE H
(Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

► Complete if the organization answered "Yes" to Form 990, Part IV, question 20.
► Attach to Form 990. ► See separate instructions.
► Information about Schedule H (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE HOWARD UNIVERSITY

Employer identification number
53-0204707

Part I

Financial Assistance and Certain Other Community Benefits at Cost

		Yes	No
1a	Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	1a Yes	
b	If "Yes," was it a written policy?	1b Yes	
2	If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year <div><input type="checkbox"/> Applied uniformly to all hospital facilities</div> <div><input type="checkbox"/> Applied uniformly to most hospital facilities</div> <div><input type="checkbox"/> Generally tailored to individual hospital facilities</div>		
3	Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year		
a	Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for <i>free</i> care <div><input type="checkbox"/> 100% <input checked="" type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ %</div>	3a Yes	
b	Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care <div><input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input checked="" type="checkbox"/> Other _____ 32500 0000000000 %</div>	3b Yes	
c	If the organization used factors other than FPG in determining eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care		
4	Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	4	No
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b	No
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	5c	
6a	Did the organization prepare a community benefit report during the tax year?	6a Yes	
b	If "Yes," did the organization make it available to the public?	6b Yes	
Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.			

7

Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			4,646,874		4,646,874	0 470 %
b Medicaid (from Worksheet 3, column a)			139,586,948	110,524,959	29,061,989	2 960 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			7,910,737	3,550,353	4,360,384	0 440 %
d Total Financial Assistance and Means-Tested Government Programs			152,144,559	114,075,312	38,069,247	3 870 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)						
f Health professions education (from Worksheet 5)			47,380,642	24,777,528	22,603,114	2 300 %
g Subsidized health services (from Worksheet 6)			26,591,732	15,358,106	11,233,626	1 140 %
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)		26,449	847,236		847,236	0 090 %
j Total Other Benefits		26,449	74,819,610	40,135,634	34,683,976	3 530 %
k Total. Add lines 7d and 7j		26,449	226,964,169	154,210,946	72,753,223	7 400 %

Part IICommunity Building Activities

Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1Physical improvements and housing						
2Economic development						
3Community support			847,235	847,235		
4Environmental improvements						
5Leadership development and training for community members						
6Coalition building						
7Community health improvement advocacy						
8Workforce development						
9Other						
10Total			847,235	847,235		

Part IIIBad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

1Did the organization report bad debt expense in accordance with Heathcare Financial Management Association Statement No. 15?

1Yes

2Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount.

29,337,714

3Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit.

3

4Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.

Section B. Medicare

5Enter total revenue received from Medicare (including DSH and IME).

545,893,642

6Enter Medicare allowable costs of care relating to payments on line 5.

671,096,624

7Subtract line 6 from line 5. This is the surplus (or shortfall).

7-25,202,982

8Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used.

☒ Cost accounting system☐ Cost to charge ratio☐ Other

Section C. Collection Practices

9aDid the organization have a written debt collection policy during the tax year?

9aYes

bIf "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI.

9bYes

Part IVManagement Companies and Joint Ventures

(owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				

Part V

Facility Information

Section A. Hospital Facilities

(list in order of size from largest to smallest—see instructions)
How many hospital facilities did the organization operate during the tax year?
1

Name, address, primary website address, and state license number

												Other (Describe)	Facility reporting group
	See Additional Data Table												

Part V Facility Information (continued)

Section B. Facility Policies and Practices

(Complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

HOWARD UNIVERSITY HOSPITAL

Name of hospital facility or facility reporting group

If reporting on Part V, Section B for a single hospital facility only: line number of hospital facility (from Schedule H, Part V, Section A)

1

	Yes	No
Community Health Needs Assessment (Lines 1 through 8c are optional for tax years beginning on or before March 23, 2012)		
1 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 9 If "Yes," indicate what the CHNA report describes (check all that apply)	1 Yes	
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> Information gaps that limit the hospital facility's ability to assess the community's health needs		
j <input checked="" type="checkbox"/> Other (describe in Part VI)		
2 Indicate the tax year the hospital facility last conducted a CHNA 20 <u>12</u>		
3 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3 Yes	
4 Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4 Yes	
5 Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply)	5 Yes	
a <input checked="" type="checkbox"/> Hospital facility's website (list url) <u>HTTP //HUHEALTHCARE.COM/~MEDIA/FILES/COM</u>		
b <input type="checkbox"/> Other website (list url) _____		
c <input checked="" type="checkbox"/> Available upon request from the hospital facility		
d <input type="checkbox"/> Other (describe in Part VI)		
6 If the hospital facility addressed needs identified in its most recently conducted CHNA, indicate how (check all that apply as of the end of the tax year)		
a <input type="checkbox"/> Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA		
b <input checked="" type="checkbox"/> Execution of the implementation strategy		
c <input checked="" type="checkbox"/> Participation in the development of a community-wide plan		
d <input checked="" type="checkbox"/> Participation in the execution of a community-wide plan		
e <input type="checkbox"/> Inclusion of a community benefit section in operational plans		
f <input type="checkbox"/> Adoption of a budget for provision of services that address the needs identified in the CHNA		
g <input type="checkbox"/> Prioritization of health needs in its community		
h <input type="checkbox"/> Prioritization of services that the hospital facility will undertake to meet health needs in its community		
i <input checked="" type="checkbox"/> Other (describe in Part VI)		
7 Did the hospital facility address all of the needs identified in its most recently conducted CHNA? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs	7	No
8a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	8a	No
b If "Yes" to line 8a, did the organization file Form 4720 to report the section 4959 excise tax?	8b	
c If "Yes" to line 8b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ _____		

Part V

Facility Information (continued)

Financial Assistance Policy		Yes	No
9 Did the hospital facility have in place during the tax year a written financial assistance policy that Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?		9	Yes
10 Used federal poverty guidelines (FPG) to determine eligibility for providing <i>free</i> care? If "Yes," indicate the FPG family income limit for eligibility for free care <u>150 00000000000000</u> % If "No," explain in Part VI the criteria the hospital facility used		10	Yes
11 Used FPG to determine eligibility for providing <i>discounted</i> care? If "Yes," indicate the FPG family income limit for eligibility for discounted care <u>325 00000000000000</u> % If "No," explain in Part VI the criteria the hospital facility used		11	Yes
12 Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply)		12	Yes
a <input checked="" type="checkbox"/> Income level			
b <input type="checkbox"/> Asset level			
c <input type="checkbox"/> Medical indigency			
d <input checked="" type="checkbox"/> Insurance status			
e <input type="checkbox"/> Uninsured discount			
f <input type="checkbox"/> Medicaid/Medicare			
g <input type="checkbox"/> State regulation			
h <input type="checkbox"/> Residency			
i <input checked="" type="checkbox"/> Other (describe in Part VI)			
13 Explained the method for applying for financial assistance?		13	Yes
14 Included measures to publicize the policy within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply)		14	Yes
a <input checked="" type="checkbox"/> The policy was posted on the hospital facility's website			
b <input type="checkbox"/> The policy was attached to billing invoices			
c <input checked="" type="checkbox"/> The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d <input checked="" type="checkbox"/> The policy was posted in the hospital facility's admissions offices			
e <input checked="" type="checkbox"/> The policy was provided, in writing, to patients on admission to the hospital facility			
f <input checked="" type="checkbox"/> The policy was available upon request			
g <input checked="" type="checkbox"/> Other (describe in Part VI)			
Billing and Collections			
15 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?		15	Yes
16 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP			
a <input type="checkbox"/> Reporting to credit agency			
b <input type="checkbox"/> Lawsuits			
c <input type="checkbox"/> Liens on residences			
d <input type="checkbox"/> Body attachments			
e <input type="checkbox"/> Other similar actions (describe in Section C)			
17 Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? If "Yes," check all actions in which the hospital facility or a third party engaged		17	No
a <input type="checkbox"/> Reporting to credit agency			
b <input type="checkbox"/> Lawsuits			
c <input type="checkbox"/> Liens on residences			
d <input type="checkbox"/> Body attachments			
e <input type="checkbox"/> Other similar actions (describe in Section C)			

Part V

Facility Information *(continued)*

- 18** Indicate which efforts the hospital facility made before initiating any of the actions listed in line 17 (check all that apply)
- a** ☐ Notified individuals of the financial assistance policy on admission

b ☐ Notified individuals of the financial assistance policy prior to discharge

c ☐ Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bills

d ☐ Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy

e ☐ Other (describe in Section C)

Policy Relating to Emergency Medical Care

		Yes	No
19 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	19	Yes	
If "No," indicate why			
a <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions			
b <input type="checkbox"/> The hospital facility's policy was not in writing			
c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d <input type="checkbox"/> Other (describe in Part VI)			

Charges to Individuals Eligible for Assistance under the FAP (FAP-Eligible Individuals)

20 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a <input type="checkbox"/> The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b <input type="checkbox"/> The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c <input type="checkbox"/> The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d <input checked="" type="checkbox"/> Other (describe in Part VI)			
21 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?	21		No
If "Yes," explain in Part VI			
22 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?	22		No
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

[illegible]

Part V

Facility Information *(continued)*

Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility
(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? _____

Name and address	Type of Facility (describe)
1 _____	
2 _____	
3 _____	
4 _____	
5 _____	
6 _____	
7 _____	
8 _____	
9 _____	
10 _____	

Part VI

Supplemental Information

Provide the following information

- 1
- Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II and Part III, lines 2, 3, 4, 8 and 9b
- 2
- Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B
- 3
- Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy
- 4
- Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves
- 5
- Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)
- 6
- Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served
- 7
- State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

Form and Line Reference	Explanation
PART I, LINE 6A	HOWARD UNIVERSITY HOSPITAL (HUH) IS PART OF HOWARD UNIVERSITY SERVICE TO THE NATION HAS BEEN, AND CONTINUES TO BE, ONE OF THE PRIMARY MISSIONS OF HOWARD UNIVERSITY A COMMUNITY BENEFIT REPORT IS PREPARED ANNUALLY BY THE OFFICE OF UNIVERSITY RESEARCH AND PLANNING AND THE HOWARD UNIVERSITY COMMUNITY ASSOCIATION, WHICH ILLUSTRATES A FRACTION OF THE MANY CIVIC AND COMMUNITY ACTIVITIES IN WHICH THE HOWARD UNIVERSITY FACULTY, STAFF, STUDENTS, ALUMNI AND RETIREES ARE ENGAGED HOWARD UNIVERSITY OFFERS OVER 100 PROGRAMS, SERVICES AND ACTIVITIES THAT ARE AVAILABLE TO THE PUBLIC THESE INCLUDE HEALTH EDUCATION, SCREENING AND CLINICAL SERVICES, ACTIVITIES WITH THE DISTRICT OF COLUMBIA PUBLIC SCHOOLS, BOARDER BABIES PROGRAM AND A TOBACCO CONTROL PROGRAM, AMONG OTHERS THE COMMUNITY BENEFIT REPORT IS AVAILABLE ON THE UNIVERSITY'S WEBSITE

Form and Line Reference	Explanation
PART I, LINE 7	<p>7A CHARITY CARE AT COST - FREE OR DISCOUNTED HEALTH CARE SERVICES PROVIDED TO PERSONS WHO MEET THE ORGANIZATION'S CRITERIA FOR FINANCIAL ASSISTANCE AND ARE THEREFORE DEEMED UNABLE TO PAY FOR ALL OR A PORTION OF SUCH SERVICES 7B MEDICAID - WHEN MEDICAID, A STATE HEALTH CARE PROGRAM FOR QUALIFYING LOW-INCOME RESIDENTS, DOES NOT REIMBURSE HUH FOR THE FULL COST OF HEALTH CARE SERVICES PROVIDED TO PATIENTS, HUH THEN "ABSORBS" THESE COSTS AT A FINANCIAL LOSS 7C COSTS - OTHER MEANS-TESTED GOVERNMENT PROGRAMS - GOVERNMENT PROGRAMS FOR WHICH ELIGIBILITY FOR BENEFITS OR COVERAGE IS DETERMINED BY THE RECIPIENT'S INCOME OR ASSET LEVEL 7E COMMUNITY HEALTH IMPROVEMENT SERVICES - ACTIVITIES AND SERVICES FOR WHICH NO PATIENT BILL EXISTS THESE SERVICES ARE NOT EXPECTED TO BE FINANCIALLY SELF SUPPORTING, ALTHOUGH SOME MAY BE SUPPORTED BY OUTSIDE GRANTS OR FUNDING SOME EXAMPLES INCLUDE FREE CLINIC SERVICES, PROGRAMS DIRECTED AT IMPROVING WOMEN'S HEALTH, FREE OR LOW COST PRESCRIPTION MEDICATIONS, AND RURAL AND URBAN OUTREACH PROGRAMS COMMUNITY BENEFIT OPERATIONS - COSTS ASSOCIATED WITH DEDICATED STAFF, COMMUNITY HEALTH NEEDS AND/OR ASSESSMENTS, AND OTHER COSTS ASSOCIATED WITH COMMUNITY BENEFIT STRATEGY AND OPERATIONS PART I LINE 7H ANY STUDY OR INVESTIGATION OF WHICH THE GOAL IS TO GENERATE GERALIZED KNOWLEDGE MADE AVAILABLE TO THE PUBLIC, SUCH AS KNOWLEDGE ABOUT 1 UNDERLYING BIOLOGICAL MECHANISMS OF HEALTH AND DISEASE, NATURAL PROCESSES OR PRINCIPLES AFFECTING HEALTH OR ILLNESS,2 EVALUATION OF SAFETY AND EFFICACY OF INTERVENTIONS FOR DISEASE SUCH AS CLINICAL TRIALS AND STUDIES OF THERAPEUTIC PROTOCOLS,3 LABORATORY-BASED STUDIES, EPIDEMIOLOGY, HEALTH OUTCOMES AND EFFECTIVENESS 4 BEHAVIORAL OR SOCIOLOGICAL STUDIES RELATED TO HEALTH AND DELIVERY OF CARE, OR PREVENTION STUDIES RELATED TO CHANGES IN THE HEALTH CARE DELIVERY SYSTEM, AND5 COMMUNICATION OF FINDINGS AND OBSERVATIONS (INCLUDING PUBLICATION IN A MEDICAL JOURNAL)THIS CATEGORY ONLY INCLUDES RESEARCH INTERNALLY FUNDED OR RESEARCH FUNDED BY A TAX-EXEMPT OR GOVERNMENT ENTITY PART I LINE 7I CASH CONTRIBUTIONS MADE TO ENTITIES AND COMMUNITY GROUPS THAT SHARE THE ORGANIZATION'S GOALS AND MISSION IN-KIND CONTRIBUTIONS INCLUDE THE COST OF HOURS DONATED BY STAFF TO THE COMMUNITY WHILE ON THE ORGANIZATION'S PAYROLL, INDIRECT COST OF SPACE DONATED TO TAX-EXEMPT COMMUNITY GROUPS (SUCH AS FOR MEETINGS), AND THE FINANCIAL VALUE OF DONATED FOOD, EQUIPMENT, AND SUPPLIES</p>

Form and Line Reference	Explanation
PART I, LINE 7G	CLINICAL SERVICES THAT ARE PROVIDED, DESPITE A FINANCIAL LOSS TO THE ORGANIZATION THE FINANCIAL LOSS IS MEASURED AFTER REMOVING LOSSES, MEASURED BY COST, ASSOCIATED WITH BAD DEBT, CHARITY CARE, MEDICAID AND OTHER MEANS-TESTED GOVERNMENT PROGRAMS DESPITE THE FINANCIAL LOSS, THE SERVICE IS PROVIDED BECAUSE IT MEETS AN IDENTIFIED COMMUNITY NEED, SUCH AS PROVIDING NEEDED ACCESS TO CARE FOR LOW-INCOME INDIVIDUALS, IF THE SERVICE WERE NO LONGER OFFERED, ACCESS TO HEALTH SERVICES WOULD BE IMPAIRED, OR, PROVIDING THE SERVICE WOULD BECOME THE RESPONSIBILITY OF GOVERNMENT OR ANOTHER TAX-EXEMPT ORGANIZATION THIS AMOUNT INCLUDES SUBSIDIZED HEALTH SERVICES PROVIDED AS A PART OF THE HOSPITAL'S EMERGENCY DEPARTMENT, NEONATAL INTENSIVE CARE UNIT AND INPATIENT PSYCHIATRIC UNIT, WHICH ALSO INCLUDES SUBSIDIZED SUBSTANCE ABUSE TREATMENT PROGRAMS

Form and Line Reference	Explanation
PART I, LN 7 COL(F)	HEALTH PROFESSIONS EDUCATION - PROGRAMS THAT RESULT IN A DEGREE, CERTIFICATE, OR TRAINING THAT IS NECESSARY TO BE LICENSED TO PRACTICE AS A HEALTH PROFESSIONAL, AS REQUIRED BY STATE LAW, OR CONTINUING EDUCATION THAT IS NECESSARY TO RETAIN STATE LICENSE OR CERTIFICATION BY A BOARD IN THE INDIVIDUAL'S HEALTH PROFESSION SPECIALTY

Form and Line Reference	Explanation
PART II, COMMUNITY BUILDING ACTIVITIES	COMMUNITY BUILDING ACTIVITIES - HOWARD UNIVERSITY PARTICIPATES IN SEVERAL HOUSING & URBAN DEVELOPMENT (HUD) PROGRAMS WHOSE MISSION IS TO CREATE STRONG, SUSTAINABLE, INCLUSIVE COMMUNITIES AND QUALITY, AFFORDABLE HOMES FOR ALL HUD IS WORKING TO STRENGTHEN THE HOUSING MARKET TO BOLSTER THE ECONOMY AND PROTECT CONSUMERS, MEET THE NEED FOR QUALITY, AFFORDABLE RENTAL HOMES, UTILIZE HOUSING AS A PLATFORM FOR IMPROVING QUALITY OF LIFE, AND BUILD INCLUSIVE AND SUSTAINABLE COMMUNITIES FREE FROM DISCRIMINATION AFFORDABLE HOUSING AND ECONOMIC STABILITY ARE INTRINSICALLY LINKED TO THE PREVENTION OF HEALTH PROBLEMS ASSOCIATED WITH POVERTY, HOMELESSNESS AND OTHER ENVIRONMENTAL CHALLENGES

Form and Line Reference	Explanation
PART III, LINE 4	THE COST-TO-CHARGE RATIO WAS APPLIED TO THE BAD DEBT AMOUNT TO REPORT AT COST THE UNIVERSITY'S FINANCIAL STATEMENTS PROVIDE AS FOLLOWS THE TOTAL OF CHARGES FORGONE FOR SERVICES AND SUPPLIES FURNISHED UNDER THE HOSPITAL'S CHARITY CARE POLICY AND THE DC ALLIANCE PROGRAM WERE \$35,986,000, \$52,800,000 AND \$51,658,000 FOR THE FISCAL YEARS ENDED JUNE 30, 2013, 2012 AND 2011, RESPECTIVELY TOTAL UNCOMPENSATED CARE, WHICH INCLUDES BAD DEBT WRITE-OFFS AS WELL AS CHARITY CARE, FOR THE FISCAL YEARS ENDED JUNE 30, 2013, 2012 AND 2011, WAS \$63,588,000, \$81,580,000 AND \$82,035,000, RESPECTIVELY

Form and Line Reference	Explanation
PART III, LINE 8	MEDICARE IS AN ENTITLEMENT PROGRAM IN WHICH THE HOSPITAL DOES NOT HAVE THE ABILITY TO NEGOTIATE PAYMENT RATES THEREFORE, ANY SHORTFALL FOR SERVICES PROVIDED SHOULD BE CONSIDERED A CONTRIBUTION TO THE COMMUNITY

Form and Line Reference	Explanation
PART III, LINE 9B	HUH WILL FORGO EXTRAORDINARY COLLECTION ACTIONS AGAINST PATIENTS UNTIL MAKING REASONABLE EFFORTS TO DETERMINE WHETHER THE PATIENT IS ELIGIBLE FOR ASSISTANCE UNDER HUH'S FINANCIAL ASSISTANCE POLICY HOWARD UNIVERSITY HOSPITAL'S PATIENT ACCOUNTS DEPARTMENT WILL IDENTIFY ALL ACCOUNTS TO BE PLACED IN COLLECTIONS USING THE FOLLOWING CRITERIA 1 NO ACCOUNTS WILL BE SENT FOR COLLECTION UNTIL IT HAS BEEN DETERMINED THAT THE PATIENT IS NOT ELIGIBLE FOR FINANCIAL ASSISTANCE UNDER HUH'S FINANCIAL ASSISTANCE POLICY

Form and Line Reference	Explanation
PART VI, LINE 2	NEEDS ASSESSMENTIN ORDER TO COMPLY WITH THE PATIENT PROTECTION AND AFFORDABLE CARE ACT, HUH IS COMPLETING THE COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA) AS A MEMBER OF THE DC HEALTHY COMMUNITIES COLLABORATIVE (DCHCC) AS REQUIRED, THE 2013 CHNA WILL BE UTILIZED TO IDENTIFY THE NEEDS THAT ARE THE MOST SIGNIFICANT TO THE COMMUNITY APPROXIMATELY 75 - 80% OF ALL COMMUNITY OUTREACH INITIATIVES THAT ARE OFFERED BY THE HOSPITAL ARE THE RESULT OF A DIRECT REQUEST OF AN INDIVIDUAL WITHIN THE COMMUNITY OR A COMMUNITY ORGANIZATION HUH IS OFTEN CONTACTED TO PARTNER WITH OR PARTICIPATE IN MANY OF THE PROGRAMS THAT ARE INCLUDED AS A PART OF THIS SCHEDULE

Form and Line Reference	Explanation
PART VI, LINE 3	<p>PATIENT EDUCATION OF ELIGIBILITY FOR ASSISTANCE HUH IS A PRIVATE, NON-PROFIT HOSPITAL WITH A COMMITMENT TO PROVIDE, WITHIN THE LIMITS OF THE RESOURCES OF THE INSTITUTION, CHARITABLE MEDICAL CARE FOR - UNINSURED PATIENTS WHO DO NOT HAVE THE ABILITY TO PAY FOR MEDICAL SERVICES AT THE TIME SERVICES ARE RENDERED - INSURED PATIENTS WHOSE COVERAGE IS INADEQUATE TO COVER A CATASTROPHIC SITUATION - EMERGENCY PATIENTS WHOSE FINANCIAL ABILITY TO PAY COULD NOT BE DETERMINED PRIOR TO DELIVERING SERVICES - PATIENTS WHOSE INCOME IS SUFFICIENT TO PAY FOR BASIC LIVING COSTS BUT NOT MEDICAL CARE, AND ALSO THOSE PERSONS WITH GENERALLY ADEQUATE INCOMES WHO ARE SUDDENLY FACED WITH CATASTROPHICALLY LARGE MEDICAL BILLS - PATIENTS WHO DEMONSTRATE ABILITY TO PAY PART BUT NOT ALL OF THEIR LIABILITY HUH WILL PROVIDE ANNUALLY NO LESS THAN 3% OF ITS TOTAL OPERATING EXPENSES IN UNCOMPENSATED CARE MEASURED COST THE COST OF PROVIDING UNCOMPENSATED CARE SHALL BE DETERMINED BY APPLYING ANNUAL FAMILY INCOME AND MAINTENANCE NEED LEVEL CALCULATED AGAINST AN EXPECTED PAYOR PAYMENT DC MEDICAID FEE SCHEDULE WILL BE UTILIZED AS THE EXPECTED PAYOR PAYMENT IN CASES WHERE APPLICANT IS UNINSURED THIS OPPORTUNITY IS MADE AVAILABLE TO ALL INDIVIDUALS HAVING RECEIVED HEALTH CARE SERVICES WITHIN HUH ALL HUH EMPLOYEES IN BUSINESS OPERATIONS (I E PATIENT ACCESS, BILLING, CREDIT AND COLLECTIONS, CASH PROCESSING AND CUSTOMER SERVICE) ARE FULLY VERSED IN THE HUH'S UNCOMPENSATED CARE POLICY AND ITS APPLICATION IN ORDER TO DIRECT PATIENT INQUIRIES TO APPROPRIATE FACILITY REPRESENTATIVES HUH FINANCIAL COUNSELORS AND PATIENT ACCOUNTS CUSTOMER SERVICE OFFICES ARE RESPONSIBLE FOR DETERMINING A PATIENT'S ELIGIBILITY FOR DISCOUNTED DEBT OR CHARITY ALLOCATION THROUGH THE UNCOMPENSATED CARE/CHARITY CARE POLICY AND ARE RESPONSIBLE FOR NOTIFYING PATIENTS IN WRITING OF THEIR ELIGIBILITY FOR FINANCIAL ASSISTANCE FINANCIAL COUNSELING IS PROVIDED TO PATIENTS ABOUT THEIR PAYMENT OBLIGATIONS AND HOSPITAL BILLS INFORMATION ON HOSPITAL-BASED FINANCIAL SUPPORT POLICIES AND EXTERNAL PROGRAMS THAT PROVIDE COVERAGE FOR SERVICES ARE MADE AVAILABLE TO PATIENTS DURING THE PRE-REGISTRATION AND REGISTRATION PROCESSES AND/OR THROUGH COMMUNICATIONS WITH PATIENTS SEEKING FINANCIAL ASSISTANCE IN THE EVENT THAT A PATIENT DOES NOT QUALIFY FOR MEDICAL ASSISTANCE UNDER STATE, DISTRICT OR FEDERAL PROGRAMS, A "PATIENT REQUEST FOR UNCOMPENSATED CARE" APPLICATION WILL BE PROVIDED TO THE PATIENT FOR COMPLETION AND SUBMISSION TO THE FINANCIAL COUNSELOR'S OFFICE IN ACCORDANCE WITH THE HOSPITAL'S UNCOMPENSATED CARE/CHARITY CARE POLICY HOWARD UNIVERSITY HOSPITAL IS COMMITTED TO PROVIDING, WITHIN THE LIMITS OF ITS RESOURCES, FINANCIAL ASSISTANCE FOR MEDICALLY NECESSARY SERVICES FOR PATIENTS WHO LACK THE MEANS TO PAY FOR SUCH SERVICES HOWARD UNIVERSITY HOSPITAL WILL PROVIDE ANNUALLY NO LESS THAN 3% OF ITS TOTAL OPERATING EXPENSES TO FINANCIAL ASSISTANCE PROGRAMS BY MEASURED COST THE BASIS FOR FINANCIAL ASSISTANCE WILL BE DETERMINED THROUGH A PATIENT'S SELF REPORTING WITH SUPPORTING DOCUMENTATION/ATTESTATION IN ACCORDANCE WITH THE FINANCIAL ASSISTANCE PROGRAM</p>

Form and Line Reference	Explanation
PART VI, LINE 4	<p>COMMUNITY INFORMATION HUH IS LOCATED IN WASHINGTON, DC AND IS A NOT-FOR-PROFIT ACUTE CARE HOSPITAL THE HOSPITAL PROVIDES INPATIENT, OUTPATIENT, AND EMERGENCY HEALTH SERVICES FOR THE RESIDENTS OF THE DISTRICT OF COLUMBIA AND SURROUNDING STATES THE HOSPITAL'S PATIENT POPULATION IS OVERWHELMINGLY REPRESENTED BY MEDICAID, DC ALLIANCE (PROVIDES MEDICAL ASSISTANCE TO NEEDY DISTRICT RESIDENTS WHO ARE NOT ELIGIBLE FOR FEDERALLY-FINANCED MEDICAID BENEFITS) AND MEDICARE PATIENTS, AS WELL AS INDIGENT AND UNINSURED PATIENTS HUH IS A LEVEL ONE (1) TRAUMA CENTER, ONE OF AMERICA'S BEST HOSPITALS, OFFERING THE MOST COMPREHENSIVE HEALTH CARE FACILITIES IN WASHINGTON, DC HUH SERVES THE WASHINGTON, DC POPULATION OF APPROXIMATELY 600,000 PEOPLE HUH IS A DISPROPORTIONATE SHARE HOSPITAL AND IN FY 2013 OUR GENERAL ADMITTANCE PAYOR MIX FOR MEDICARE AND MEDICAID WAS 26% AND 52%, RESPECTIVELY HOWARD UNIVERSITY COLLEGE OF MEDICINE IS THIRD AMONG AMERICA'S 141 MEDICAL SCHOOLS IN PRODUCING DOCTORS THAT MEET THE NATION'S NEW HEALTH CARE NEEDS THE MISSION OF HOWARD UNIVERSITY HOSPITAL IS THE PROVISION OF EXCELLENCE, SERVICE, EDUCATION AND RESEARCH IN AN ENVIRONMENT OF SAFETY IN FURTHERANCE OF ITS COMMITMENT TO EDUCATION, THE HOSPITAL MAINTAINS AN ENVIRONMENT THAT SUPPORTS THE TRAINING OF POSTGRADUATE TRAINEES, MEDICAL, DENTAL, NURSING AND OTHER STUDENTS BY HEALTH CARE PRACTITIONERS BETWEEN 2001 AND 2005, THE DISTRICT OF COLUMBIA RANKED SIXTH HIGHEST IN THE NATION FOR CANCER DEATHS, THIRD HIGHEST IN THE NATION FOR COLORECTAL CANCER DEATHS, AND FIRST IN THE NATION FOR DEATHS DUE TO PROSTATE, CERVICAL, AND BREAST CANCERS HUH'S CANCER CENTER WAS ESTABLISHED IN ORDER TO SERVE MINORITIES AND UNDERSERVED POPULATIONS AND TO ADDRESS HEALTH DISPARITIES THUS, THE MISSION OF THE CANCER CENTER IS TO REDUCE THE BURDEN OF CANCER THROUGH RESEARCH, EDUCATION, AND SERVICE, WITH EMPHASIS ON THE UNIQUE ETHNIC AND CULTURAL ASPECTS OF MINORITY AND UNDERSERVED POPULATIONS THE CANCER CENTER, UNDER A GRANT FROM THE DISTRICT OF COLUMBIA DEPARTMENT OF HEALTH AND THE DC CANCER CONSORTIUM, OFFERS FREE COLON CANCER SCREENING TO DISTRICT OF COLUMBIA RESIDENTS BETWEEN THE AGES OF 50 AND 64 AT HOWARD UNIVERSITY HOSPITAL HOWARD UNIVERSITY'S CENTER FOR SICKLE CELL DISEASE (SCD) WAS FOUNDED BY THE LATE DR ROLAND B SCOTT IN 1971 TO ADDRESS THE NEEDS OF PATIENTS AND FAMILIES IN THE WASHINGTON METROPOLITAN AREA AFFECTED BY SCD THE CENTER IS COMMITTED TO A SIX-FOLD GOAL THAT INCLUDES COMPREHENSIVE MEDICAL CARE, RESEARCH, TESTING, EDUCATION, COUNSELING, AND COMMUNITY OUTREACH RECENTLY, THE CENTER HAS EXPANDED ITS CLINICAL RESEARCH PROGRAM AND DEVELOPED A COLLABORATIVE CONSORTIUM WITH CHILDREN'S NATIONAL MEDICAL CENTER (CNMC) AND, IN WORKING TOGETHER WITH HOWARD UNIVERSITY HOSPITAL AND NIH, IS THE WASHINGTON AREA'S LEADING PROVIDER OF PATIENT SERVICES FOR SCD HOWARD UNIVERSITY CENTER FOR WELLNESS AND WEIGHT LOSS SURGERY, ACCREDITED AS A CENTER FOR EXCELLENCE BY THE BARIATRIC SURGERY CENTER NETWORK (BSCN) ACCREDITATION PROGRAM OF THE AMERICAN COLLEGE OF SURGEONS (ACS) PROVIDES A WELLNESS AND WEIGHT LOSS PROGRAM CUSTOMIZED TO FIT PATIENTS' NEEDS THE CENTER OFFERS BOTH SURGICAL AND MEDICAL WEIGHT LOSS SOLUTIONS AND THE PROPER TOOLS AND EMOTIONAL SUPPORT TO TRANSFORM A PATIENT'S HEALTH AND LIFE IN ADDITION, APPROXIMATELY 19% OF DC RESIDENTS ARE LIVING WITH DISABILITIES AND AT LEAST 3% OF DISTRICT RESIDENTS HAVE HIV OR AIDS, A TOTAL THAT FAR SURPASSES THE 1% THRESHOLD THAT CONSTITUTES A "GENERALIZED AND SEVERE" EPIDEMIC HUH OPERATES A COMMUNITY ADVISORY BOARD (CAB) AS A PART OF ITS HIV/AIDS PROGRAMS AND IS ALWAYS INTERESTED IN RECRUITING NEW MEMBERS WHO HAVE AN INTEREST IN HIV AND HIV RESEARCH, AND THE IMPACT OF THIS DISEASE IN WASHINGTON, DC AND ACROSS THE WORLD</p>

Form and Line Reference	Explanation
PART VI, LINE 5	<p>HUH IS A PRIVATE, NONPROFIT INSTITUTION AND ONE OF THE NATION'S ONLY TEACHING HOSPITALS LOCATED ON THE CAMPUS OF A HISTORICALLY BLACK UNIVERSITY IT OFFERS MEDICAL STUDENTS A SUPERIOR LEARNING ENVIRONMENT AND OPPORTUNITIES TO OBSERVE OR PARTICIPATE IN GROUND-BREAKING CLINICAL AND RESEARCH WORK WITH PROFESSIONALS WHO ARE CHANGING THE FACE OF HEALTH CARE HUH WAS ESTABLISHED ON THE BASIS OF BEING ABLE TO PROVIDE HEALTH CARE SERVICES TO THE UNDERSERVED BY PROVIDING A REFUGE WHERE EX-SLAVES RECEIVED THE MEDICAL CARE THEY WERE DENIED ELSEWHERE IN THIS REGARD, HOWARD UNIVERSITY AND HUH HAVE OFFERED THE FOLLOWING PROGRAMS DURING THE YEAR HOWARD UNIVERSITY COLLEGE OF MEDICINE - PROVIDES STUDENTS OF HIGH ACADEMIC POTENTIAL WITH A MEDICAL EDUCATION OF EXCEPTIONAL QUALITY AND PREPARES PHYSICIANS AND OTHER HEALTH CARE PROFESSIONALS TO SERVE THE UNDERSERVED THE EMPHASIS IS ON DEVELOPING SKILLS AND HABITS OF LIFE-LONG LEARNING AND PRODUCING WORLD LEADERS IN MEDICINE THE COLLEGE LIVING ALUMNI, MORE THAN 4,000, ARE A TESTIMONY THAT AN EXCELLENT MEDICAL EDUCATION CAN BE OBTAINED AT HOWARD UNIVERSITY ALTHOUGH OPPORTUNITIES FOR MINORITY STUDENTS HAVE INCREASED AT OTHER MEDICAL SCHOOLS, THE COLLEGE UNIQUELY ADDRESSES THE SPECIAL HEALTH CARE NEEDS OF MEDICALLY UNDERSERVED COMMUNITIES AND CONTINUES TO PRODUCE A SIGNIFICANT NUMBER OF THE NATION'S MINORITY PHYSICIANS THE COLLEGE IS A PART OF HOWARD UNIVERSITY, A COMPREHENSIVE RESEARCH UNIVERSITY WHILE THE UNIVERSITY COMMUNITY HAS TRADITIONALLY BEEN PREDOMINANTLY BLACK, HOWARD UNIVERSITY HAS BEEN AN INTERRACIAL AND COSMOPOLITAN INSTITUTION THROUGHOUT ITS HISTORY, WITH STUDENTS, FACULTY AND STAFF OF ALL RACES AND FROM MANY FOREIGN NATIONS ALL MUST MEET THE HIGH STANDARDS OF EXCELLENCE OF HOWARD UNIVERSITY, WHICH HAS THE LARGEST CONCENTRATION OF BLACK FACULTY AND STUDENT SCHOLARS IN THE COUNTRY IN ADDITION TO THE COLLEGE OF MEDICINE, THE HOWARD UNIVERSITY HEALTH SCIENCES CENTER INCLUDES THE HOWARD UNIVERSITY HOSPITAL, THE COLLEGE OF DENTISTRY, THE COLLEGE OF PHARMACY, NURSING AND ALLIED HEALTH SCIENCES, THE LOUIS STOKES HEALTH SCIENCES LIBRARY, AND THE STUDENT HEALTH CENTER BREAD FOR THE CITY MEDICAL CLINIC - STUDENTS ASSIST THE CLINIC IN THE PROVISION OF FREE MEDICAL SERVICES FOR THE UNINSURED A FREE LEGAL CLINIC, FOOD AND CLOTHING SERVICES, AS WELL AS SOCIAL WORK SERVICES ARE ALSO AVAILABLE TO RESIDENTS AT THIS FACILITY COMMUNITY DENTISTRY PROGRAM - THIS DENTAL OUTREACH PROGRAM PROVIDES HEALTH EDUCATION AND DENTAL SCREENING FOR 6- TO 12-YEAR-OLD HOMELESS CHILDREN IN SHELTERS, HEALTH SCREENINGS AND DENTAL CARE FOR YOUNG CHILDREN IN HEAD START PROGRAMS AND THEIR PARENTS, TRAINING FOR NURSING HOME CAREGIVERS IN THE CARE OF THE DENTAL NEEDS OF ELDERS AND ASSESSMENTS OF DENTAL PROSTHESES, AND DENTAL SCREENINGS FOR MENTALLY ILL AND HANDICAPPED PATIENTS HIGH SCHOOL ENRICHMENT PROGRAM - THIS 6-WEEK PROGRAM IS INTENDED FOR HIGH SCHOOL STUDENTS WITH A STRONG INTEREST IN THE HEALTH PROFESSIONS PARTICIPANTS WILL OBTAIN INSTRUCTION IN SCIENCE, MATH, RESEARCH, WRITING, AND COLLEGE PREPARATION SKILLS RISING SENIORS WILL RESIDE ON CAMPUS AND RECEIVE STIPENDS, PROVIDED FUNDS ARE AVAILABLE MULTIDISCIPLINARY CENTER FOR GERONTOLOGY - THE CENTER SEEKS TO IMPROVE THE QUALITY OF LIFE FOR MINORITY SENIORS THROUGH RESEARCH, TRAINING AND EDUCATIONAL PROGRAMS FOR FACULTY, STUDENTS AND COMMUNITY RESIDENTS ESTABLISHED IN 1994 WITH A \$1 MILLION GRANT FROM THE US ADMINISTRATION ON AGING, THE CENTER IS CURRENTLY FUNDED PRIMARILY BY EXTERNAL GRANTS THE CENTER HAS CONTINUED TO DEVELOP AND PRODUCE POSITIVE OUTCOMES AND RESULTS IN THE FIELD OF GERONTOLOGY SPEECH AND HEARING CLINIC - THE SPEECH AND HEARING CLINIC PROVIDES COMPREHENSIVE RESEARCH-ORIENTED CLINICAL SERVICES TO INDIVIDUALS WHO REQUIRE SPEECH, LANGUAGE AND HEARING EVALUATIONS AND/OR TREATMENT BOARDER BABIES - THE PROGRAM PROVIDES SUPPORT FOR BABIES AND CHILDREN FROM BIRTH TO 12 YEARS OLD, WHO HAVE BEEN ABANDONED AT HOWARD UNIVERSITY HOSPITAL, WERE ABUSED OR NEGLECTED AND ARE NOW IN FOSTER CARE OR ARE LIVING WITH GRANDPARENTS OR OTHER RELATIVES GRAND ROUNDS FOR COMMUNITY PHYSICIANS - GRAND ROUNDS FOR COMMUNITY PHYSICIANS IS OPEN TO COMMUNITY PHYSICIANS AT NO CHARGE, AND AFFORDS THEM THE OPPORTUNITY TO EARN CATEGORY 1 CREDITS REQUIRED FOR RE-LICENSURE THE PROGRAM FOCUS IS ON IMPROVING PATIENT CARE AND OUTCOMES HEALTH FAIRS - HEALTH FAIRS PROVIDE THE PUBLIC WITH HEALTH CARE INFORMATION AND SCREENING SERVICES IN A VARIETY OF VENUES HOWARD UNIVERSITY HOSPITAL HAS CO-SPONSORED SUCH FAIRS WITH COMMUNITY ORGANIZATIONS AND CHURCHES TOBACCO CONTROL PROGRAM - THE MISSION OF THE TOBACCO CONTROL PROGRAM IS TO EDUCATE THE COMMUNITY ABOUT THE DANGERS OF TOBACCO PRODUCTS INFORMATION, SUPPORT, AND ASSISTANCE ARE PROVIDED TO SMOKERS WHO ARE TRYING TO QUIT THE PROGRAM ALSO SUPPORTS INITIATIVES TO PREVENT YOUTH SMOKING AND ADVOCACY CAMPAIGNS TO REDUCE TOBACCO USE AND EXPOSURE</p>

Form and Line Reference	Explanation
PART VI, LINE 7, REPORTS FILED WITH STATES	DC

Additional Data

Software ID:

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Name: THE HOWARD UNIVERSITY

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
HOWARD UNIVERSITY HOSPITAL	PART V, SECTION B, LINE 1J IN 2012, THROUGH THE WORK OF THE DISTRICT OF COLUMBIA HEALTHY COMMUNITIES COLLABORATIVE (DCHCC), A COMPREHENSIVE CITYWIDE COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA) WAS INITIATED THE DCHCC REPRESENTS A UNIQUE COLLABORATION AMONG HOWARD UNIVERSITY HOSPITAL AND THREE AREA HOSPITALS (CHILDREN'S NATIONAL MEDICAL CENTER, PROVIDENCE HOSPITAL, AND SIBLEY MEMORIAL HOSPITAL) AND THREE FEDERALLY QUALIFIED HEALTH CENTERS (FQHCS) (COMMUNITY OF HOPE, UNITY, AND BREAD FOR THE CITY) IN RESPONSE TO ITS COMMUNITY COMMITMENT, CURRENT ECONOMIC CHALLENGES, AND NEW FEDERAL GUIDELINES, DCHCC SET FORTH TO CONDUCT A CHNA THAT SUMMARIZES AND EVALUATES COMMUNITY HEALTH NEEDS WITH ATTENTION TO HEALTH STATUS, HEALTH SERVICE NEEDS, AND THE INPUT OF COMMUNITY STAKEHOLDERS THE SCOPE OF THIS PROJECT ALSO INCLUDES SUPPORT FOR AN INNOVATIVE DATA-REPORTING WEBSITE AND TOOL THAT WILL ENGAGE MANY DIFFERENT STAKEHOLDERS COMMITTED TO IMPROVING HEALTH OUTCOMES IN THE DISTRICT OF COLUMBIA THE CHNA DOCUMENTS TRENDS IN HEALTH NEEDS AND HEALTH SERVICE USE AMONG DISTRICT CHILDREN AND ADULTS, WITH PARTICULAR ATTENTION PAID TO DIFFERENCES BY AGE, RACE/ETHNICITY, WARD AND HOSPITAL, WHERE RELEVANT THE FINDINGS SHOULD BE OF INTEREST TO A RANGE OF DISTRICT STAKEHOLDERS INVESTED IN IMPROVING HEALTH AND HEALTH CARE IN THE CITY THE REPORT MAY ALSO BE OF INTEREST TO HEALTH SERVICES RESEARCHERS OR HEALTH CARE PLANNERS INTERESTED IN CONDUCTING A COMMUNITY HEALTH NEEDS ASSESSMENT TO DRIVE LOCAL HEALTH DECISION-MAKING DCHCC ALSO SUPPORTS AN INNOVATIVE DATA-REPORTING WEBSITE AND TOOL THAT WILL ENGAGE MANY DIFFERENT STAKEHOLDERS COMMITTED TO IMPROVING HEALTH OUTCOMES IN THE DISTRICT OF COLUMBIA THE CHNA AND COMMUNITY HEALTH IMPROVEMENT PLAN WILL BE PUBLISHED ON THIS WEB PORTAL THE COMMUNITY HEALTH NEEDS ASSESSMENT ALSO INCLUDES ILLUSTRATIVE MAPS/FIGURES OF ASSETS AND VULNERABILITIES RELATED TO SPECIFIC HEALTH METRICS, INCLUDING BUT NOT LIMITED TO MAJOR OUTLET FAST FOOD LOCATIONS PER WARD OF THE DISTRICT, HOSPITALS AND PRIMARY CARE CENTERS IN THE DISTRICT, MEDICALLY UNDERSERVED AREAS IN THE DISTRICT, AND LOCATIONS OF PRIMARY CARE AND MENTAL HEALTH PROFESSIONALS SHORTAGE AREAS IN THE DISTRICT PROVIDING THIS INFORMATION WILL ASSIST IN OVERALL DATA ANALYSIS, PROGRAM PLANNING AND INFORMED DECISION-MAKING ON IMPORTANT HEALTH-RELATED ISSUES AFFECTING THE RESIDENTS OF WASHINGTON, DC

Section C. Supplemental Information for Part V, Section B.Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
HOWARD UNIVERSITY HOSPITAL	PART V, SECTION B, LINE 3 IN CONDUCTING THE MOST RECENT CHNA, INPUT WAS RECEIVED VIA FOUR FOCUS GROUPS CONDUCTED WITH KEY STAKEHOLDERS WHO ARE ADVOCATES OR PROVIDERS OF HEALTH AND SOCIAL SERVICES TWO OF THE GROUPS FOCUSED ON HEALTH AND HEALTH SERVICE ISSUES THE OTHER TWO GROUPS FOCUSED ON SOCIAL DETERMINANTS AND RELATED SOCIAL SERVICE ISSUES THAT IMPACT HEALTH THERE WAS A TOTAL OF 30 FOCUS GROUP PARTICIPANTS INCLUDING HOPSITAL PATIENT ADVOCATES, CASE MANAGERS, DEPARTMENT OF HEALTH OFFICIALS, AND COMMUNITY-BASED HEALTH AND SOCIAL SERVICE STAKEHOLDERS STAKEHOLDERS WERE QUERIED ABOUT A NUMBER OF MAJOR ISSUES, INCLUDING WHAT THEY VIEWED AS PRIORITY HEALTH AND SOCIAL SERVICES NEEDS FOR THE CITY IN GENERAL, THE PARTICULAR NEEDS THAT WERE RELEVANT TO THE POPULATIONS THEY SERVE, AND THEIR SPECIFIC RECOMMENDATIONS FOR CONCRETE STEPS THAT COULD BE IMPLEMENTED TO IMPROVE OVERALL HEALTH AND SOCIAL SERVICES FOR RESIDENTS THE FOCUS GROUP GUIDE IS ON FILE WITH THE RAND CORPORATION AND AVAILABLE UPON REQUEST

Section C. Supplemental Information for Part V, Section B.Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
HOWARD UNIVERSITY HOSPITAL	PART V, SECTION B, LINE 4 HOWARD UNIVERSITY HOSPITAL, THROUGH ITS MEMBERSHIP IN THE DC HEALTHY COMMUNITIES COLLABORATIVE, CONDUCTED THE CHNA IN PARTICIPATION WITH THREE ADDITIONAL NON-PROFIT HOSPITALS CHILDREN'S NATIONAL MEDICAL CENTER, PROVIDENCE HOSPITAL, AND SIBLEY MEMORIAL HOSPITAL, AND THREE COMMUNITY HEALTH CENTERS, TWO OF WHICH ARE FEDERALLY QUALIFIED HEALTH CENTERS BREAD FOR THE CITY, COMMUNITY OF HOPE, AND UNITY HEALTH CARE, INC THE DC HEALTHY COMMUNITIES COLLABORATIVE (DCHCC) WORKS TO ELIMINATE HEALTH DISPARITIES AND CREATE HEALTH EQUITY FOR ALL COMMUNITIES IN THE DISTRICT OF COLUMBIA TO REALIZE ONE HEALTHY CAPITAL CITY WITH THE UNIQUE PERSPECTIVES OF EACH HOSPITAL AND COMMUNITY HEALTH CENTER, DCHCC MEMBERS PROVIDED GUIDANCE AND FEEDBACK RESPECTIVE TO POPULATIONS AND NEIGHBORHOODS SERVED

Section C. Supplemental Information for Part V, Section B.Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
HOWARD UNIVERSITY HOSPITAL	<p>PART V, SECTION B, LINE 7 THE DCHCC ACCEPTED THE SIX TOP HEALTH ISSUES- SEXUAL HEALTH, MENTAL HEALTH AND SUBSTANCE ABUSE, OBESITY/OVERWEIGHT, ASTHMA, ACCESS TO CARE, AND STRESS-RELATED CONDITIONS - THAT EMERGED THROUGH ANALYSES OF QUANTITATIVE DATA SOURCES (INCLUDING THE BEHAVIORAL RISK FACTOR SURVEY, YOUTH BEHAVIORAL RISK SURVEY, HOSPITAL DISCHARGE DATA, AMERICAN COMMUNITY SURVEY, AND US CENSUS DATA) AND QUALITATIVE DATA (INPUT FROM COMMUNITY REPRESENTATIVES OBTAINED DURING STAKEHOLDER FOCUS GROUPS) MEMBERS OF THE DCHCC DELIBERATED AND DECIDED ACCESS TO CARE AND STRESS-RELATED CONDITIONS SHOULD NOT BE ADDRESSED AS INDEPENDENT PRIORITY ISSUES AS THEY ARE SYSTEMIC ISSUES THAT IMPACT ALL OF THE OTHER PRIORITY HEALTH AREAS. THUS, THE IMPLEMENTATION STRATEGY (COMMUNITY HEALTH IMPROVEMENT PLAN) ADDRESSES THE REMAINING FOUR PRIORITY ISSUES: SEXUAL HEALTH, MENTAL HEALTH AND SUBSTANCE ABUSE, OBESITY/OVERWEIGHT, AND ASTHMA. HUH ADOPTED THE DCHCC PRIORITY ISSUES AND ADDED CANCER IN PREPARATION FOR DEVELOPING THE IMPLEMENTATION STRATEGY. HUH CONDUCTED A SERIES OF INTERNAL MEETINGS WITH EXPERTS TO ASSESS ITS CAPACITY TO ADDRESS AND PRIORITIZE THE IDENTIFIED HEALTH AREAS BASED ON ORGANIZATIONAL STRATEGY. WITH THE ORGANIZATIONAL CAPACITY IDENTIFIED AND SANCTIONED, HUH RECONVENED AS PART OF THE DCHCC PROCESS TO DEVELOP THE IMPLEMENTATION STRATEGY (COMMUNITY HEALTH IMPROVEMENT PLAN) AS FOLLOWS: CONDUCTED GAP AND STRENGTH, WEAKNESSES, OPPORTUNITIES, AND THREATS (SWOT) ANALYSES (FOR EACH HEALTH PRIORITY), PRIORITIZATION OF ISSUES (TO RANK THE HEALTH ISSUES), CREATION OF ACTION PLAN, AND MONITORING OF THE ACTION PLAN. DCHCC, WITH INPUT FROM COMMUNITY STAKEHOLDERS, DEVELOPED A COMMUNITY HEALTH IMPROVEMENT PLAN (CHIP) TO RESPOND TO THE FINDINGS OF THE NEEDS ASSESSMENT. DCHCC CONDUCTED A COMMUNITY FORUM THAT PROVIDED AN OPPORTUNITY FOR HEALTH PROFESSIONALS, PUBLIC AND ELECTED OFFICIALS, NON-PROFIT ORGANIZATIONS, ACADEMIA, BUSINESSES, PARENTS AND FAMILIES, AND INDIVIDUAL CITIZEN-ADVOCATES TO REVIEW THE FINDINGS FROM THE ASSESSMENT. FORUM PARTICIPANTS THEN ASSISTED WITH DEVELOPING AND SUPPORTING A CITYWIDE COMMUNITY HEALTH IMPROVEMENT PLAN THAT RESPONDS TO THE FINDINGS OF THE ASSESSMENT. EACH DCHCC MEMBER ORGANIZATION RECEIVED APPROVAL OF THE IMPLEMENTATION STRATEGY (COMMUNITY HEALTH IMPROVEMENT PLAN) BY THEIR BOARD OF DIRECTORS/TRUSTEES. HUH RECEIVED APPROVAL BY ITS BOARD ON SEPTEMBER 26, 2013.</p>

Section C. Supplemental Information for Part V, Section B.Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
HOWARD UNIVERSITY HOSPITAL	PART V, SECTION B, LINE 10 SLIDING SCALE-HUH'S FINANCIAL ASSISTANCE PROGRAM UTILIZES THE PATIENT'S CONFIRMED INCOME AGAINST THE MOST CURRENTLY PUBLISHED FEDERAL POVERTY GUIDELINES (FPG) THE PATIENT'S INCOME AND HOUSEHOLD SIZE IS MEASURED AGAINST THE HUH FINANCIAL ASSISTANCE PROGRAM SLIDING FEE SCHEDULE HUH'S SLIDING FEE SCHEDULE RANGES FROM 150% TO 350% OF THE FPG THE DISCOUNT IS APPLIED TO THE PATIENT'S ACCOUNT BASED ON THE RESPECTIVE FPG PERCENTAGE THE DISCOUNT RANGES FROM 12 5% TO 100% WHEN THE INCOME IS BETWEEN PERCENTILE CATEGORIES, THE LOWER PATIENT RESPONSIBILITY IS USED

Section C. Supplemental Information for Part V, Section B.Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
HOWARD UNIVERSITY HOSPITAL	PART V, SECTION B, LINE 14G HUH PROVIDES NOTIFICATION ON THE PATIENT'S BILLING STATEMENT THAT FINANCIAL ASSISTANCE IS AVAILABLE FOR THOSE WHO QUALIFY A TOLL-FREE NUMBER IS PROVIDED FOR PATIENTS TO CALL FOR ADDITIONAL INFORMATION IN ADDITION TO THE FINANCIAL COUNSELORS AND PATIENT ACCOUNTS CUSTOMER SERVICE REPRESENTATIVES, THE HOSPITAL'S ELIGIBILITY VENDOR COMPLETES PATIENT FINANCIAL ASSISTANCE INTERVIEWS WITH UNINSURED PATIENTS TO ASSIST WITH THE COMPLETION OF THE HUH FINANCIAL ASSISTANCE APPLICATION IF THE PATIENT IS DETERMINED INELIGIBLE FOR FEDERAL/DISTRICT MEDICAL PROGRAMS

Section C. Supplemental Information for Part V, Section B.Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
HOWARD UNIVERSITY HOSPITAL	PART V, SECTION B, LINE 20D PATIENTS WHO ARE ELIGIBLE FOR THE HUH FINANCIAL ASSISTANCE PROGRAM RECEIVE A DISCOUNT TO THE TOTAL AMOUNT DUE THE DISCOUNT IS BASED ON INCOME, HOUSEHOLD SIZE AND PERCENTAGE OF THE FEDERAL POVERTY GUIDELINE AMOUNT UNINSURED PATIENTS WHO ARE NOT ELIGIBLE AND WANT TO RECEIVE CARE UNDER A CONTRACTUAL ARRANGEMENT ARE OFFERED THE DC MEDICAID RATE

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
THE HOWARD UNIVERSITY

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Employer identification number
53-0204707

Part I General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No
- 2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

18

3

Enter total number of other organizations listed in the line 1 table

41

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) SCHOLARSHIPS	6057	81,306,213			

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	MONITORING USE OF GRANT FUNDS TO ORGANIZATIONS IN THE UNITED STATES THE OFFICE OF FINANCIAL AID DETERMINES STUDENT ELIGIBILITY AND MAKES AWARDS FOR NEED BASED SCHOLARSHIPS ACADEMIC DEPARTMENTS DETERMINE ELIGIBILITY AND AWARDS ACADEMIC MERIT BASED SCHOLARSHIPS WITH ASSISTANCE FROM THE OFFICE OF FINANCIAL AID BOTH OFFICES PERFORM POST AWARD MONITORING TO DETERMINE CONTINUED ELIGIBILITY THE RESEARCH AND ADMINISTRATIVE SERVICES OFFICE (RAS) PERFORMS SUB-RECIPIENT MONITORING IN ACCORDANCE WITH UNIVERSITY POLICY RAS AND PRINCIPLE INVESTIGATORS MONITOR STATEMENT OF WORK COMPLETION, PROGRESS REPORTS, DELIVERABLES, CHANGE TO SCOPE AND BUDGETS THEY ALSO REVIEW AND APPROVE SUB-RECIPIENT INVOICES

Additional Data

Software ID:
Software Version:
EIN: 53-0204707
Name: THE HOWARD UNIVERSITY

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ALABAMA A&M UNIVERSITY 4900 MERIDIAN STREET NORMAL, AL 35762	63-6001097		53,457				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ANACOSTIA ECONOMIC DEVELOPMENT CORP 1800 MARTIN LUTHER KING JR AVE SE WASHINGTON,DC 20020	52-0897780	501(C)(3)	112,182				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ANNEMARIE MINGO 496 LANTERN WOOD DRIVE SCOTTDALE, GA 30079	59-4569540		18,750				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ARTHRITIS CONSULANTS INCRODUCTIONS INC 522 N NEW GALLAS ROAD ST LOUIS,MD 63141	43-0947490		5,274				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BOWIE STATE UNIVERSITY 14000 JERICHO PARK ROAD BOWIE, MD 207159465	52-6002033		80,893				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BRIGHAM AND WOMEN'S HEALTH CARE INC 75 FRANCIS STREET BOSTON,MA 02115	04-2921338		642,881				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CARNEGIE MELLON UNIVERSITY 5000 FORBES AVE PITTSBURGH, PA 15213	25-0969449	501(C)(3)	235,453				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CHILDREN'S RESEARCH INSTITUTE 111 MICHIGAN AVENUE NW WASHINGTON,DC 20010	52-1654453	501(C)(3)	283,825				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CONCEPTUAL GENIUSES LLC 2405 HORMAN AVE SILVER SPRING, MD 20910	16-1619561		15,450				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CORNELL UNIVERSITY 750 CASCADILLA STREET ITHACA, NY 14851	15-0532082	501(C)(3)	57,164				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CULTURALLY RESPONSIVE EVALUATION 14900 WILLOW HILL LANE CHESTERFIELD, VA 23832	27-1066296		34,888				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DEVELOPMENT CORPORATION OF COLUMBIA HEIGHTS WASHINGTON,DC 20010	52-1385018	501(C)(3)	43,500				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
EAST CAROLINA UNIVERSITY 1001 E 5TH ST GREENVILLE,NC 27858	56-6000403		15,800				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ECONOMIC POLICY INSTITUTE 1333 H ST NW SUITE 300 EAST TOWER WASHINGTON,DC 20005	52-1368964	501(C)(3)	82,514				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GALLAUDET UNIVERSITY 800 FLORIDA AVE NE WASHINGTON,DC 20002	53-0197507	501(C)(3)	3,049				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GEORGE MASON UNIVERSITY 4400 UNIVERSITY DRIVE FAIRFAX, VA 22030	54-0836354		185,594				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GEORGETOWN UNIVERSITY OFFICE OF STUDENT ACCOUNTS WASHINGTON, DC 200571159	53-0196603	501(C)(3)	57,622				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
H MICHAEL MOGIL 1104 6TH ST S NAPLES,FL 34102	10-0369993		28,417				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HAMPTON UNIVERSITY 114 WIGMAN BUILDING HAMPTON,VA 23668	54-0505990	501(C)(3)	94,298				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HASSAN AKINKUOLIE 8411 GREENBELT ROAD T2 GREENBELT,MD 20770			9,000				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HENRY WELLS III 9221 STAHELIN DETROIT, MI 48228	37-7722584		20,833				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
IGNACIO GARCIA - VALLADARES 4814 CATALINA DRIVE LAKE ORION, MI 48359			2,637				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
INSTITUTE FOR CLINICAL RESEARCH INC PO BOX 29545 WASHINGTON,DC 20017	52-1336656	501(C)(3)	10,109				RESEARCH SUPPORT & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
JACKSON STATE UNIVERSITY 1400 JR LYNCH STREET JACKSON, MS 39217	64-6000507	501(C)(3)	41,297				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
JOHNS HOPKINS UNIVERSITY 12529 COLLECTIONS CENTER DRIVE CHICAGO,IL 60693	52-0595110	501(C)(3)	1,272,899				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
KAPLAN INC 700 SOUTH FLOWER STREET LOS ANGELES, CA 90017	22-2573250		35,366				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
KESSLYN A BRADE STENNIS 1400 SHEPHERD ST NE UPPER MARLBORO, MD 20772			25,000				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LOUSIANA STATE UNIVERSITY HEALTH 433 BOLIVAR ST BOX B3-1 NEW ORLEANS, LA 701122223	72-6087770		3,623				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MARCIVE INC P O BOX 47508 SAN ANTONIO, TX 78265	74-2186432		32,700				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MEDSTAR HEALTH RESEARCH INSTITUTE 6525 BELCREST ROAD HYATTSVILLE, MD 20782	52-6056274	501(C)(3)	18,528				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MORGAN STATE UNIVERSITY 1700 E COLD SPRING LANE BALTIMORE, MD 21251	52-6002033		127,883				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NATIONAL BLACK PROGRAMMING CONSORTIUM 68 E 131ST ST FL 7 NEW YORK,NY 10037	31-1335950	501(C)(3)	17,633				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NORFOLK STATE UNIVERSITY 700 PARK AVENUE NORFOLK, VA 23504	54-6002808		71,798				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PENNSYLVANIA STATE UNIVERSITY 820 NORTH UNIVERSITY PRESS UNIVERSITY PARK, PA 16802	24-6000376		62,896				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
POLYVEA INC 9120 HARDESTY DRIVE CLINTON, MD 20735	45-4652027		309,627				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PRECISION SYSTEMS INCORPORATED 2713 NEWLANDS STREET NW WASHINGTON,DC 20015	52-1902336		61,638				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PRINCE GEORGES COMMUNITY COLLEGE 301 LARGO ROAD LARGO, MD 20744	23-7011243		10,361				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PRINCE GEORGES COUNTY PUBLIC SCHOOLS FRIENDLY HIGH SCHOOL FORT WASHINGTON, MD 20744	52-6000992		1,000				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SARAH F FARMER 7086 CREEKSONG DRIVE DOUGLASVILLE,GA 30134	17-1644659		22,917				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SHARMON L THORNTON 1111 ARMY NAVY DRIVE ARLINGTON,VA 222022029	30-1489762		81,633				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SHAW MAIN STREETS 1426 9TH ST NW WASHINGTON,DC 20001	16-1665834	501(C)(3)	55,000				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SHIJUN ZHU DBA EZSTAT SERVICES LLC 3605 DAIRY VALLEY TRAIL ELLICOTT CITY,MD 21042	21-7592337		17,200				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SOUTHERN UNIVERSITY 1904 ROUND RIDGE ROAD BATON ROUGE, LA 70813	72-6000817		61,136				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE GRANT GROUP LLC 342 ORCHARD ST NW VIENNA,VA 22180	26-3381722		29,228				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE OHIO STATE UNIVERSITY OFFFICE OF SPONSORED PROGRAMS COLUMBUS,OH 43219	31-3025986		3,843				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE RESEARCH FOUNDATION OF SUNY PRESS 1400 WASHINGTON AVE MSC 312 ALBANY,NY 12222	14-1368361	501(C)(3)	127,139				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE UNIVERSITY OF AKRON 302 BUCHTEL COMMON AKRON, OH 44325	34-6002924		28,664				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TILLI C WILLIAMS 5736 27TH STREET NW WASHINGTON,DC 20015			36,350				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TOTAL LIFESTYLE CHANGE INC 10104 SENATE DRIVE LANHAM, MD 20706	91-2151937	501(C)(3)	29,210				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF DISTRICT OF COLUMBIA 4200 CONNECTICUT AVE NW BLDG 38 WASHINGTON, DC 200081122	53-6001131		187,101				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF FLORIDA PO BOX 113001 GAINSVILLE, FL 326116005	59-6002052		96,708				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF MARYLAND 620 W LEXINGTON STREET 4TH FLOOR BALTIMORE,MD 21201	52-6002033		190,266				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF PUERTO RICO AT MAYAGUEZ PO BOX 9001 MAYAGUEZ,PR 006819001	66-0433767		114,418				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF TEXAS AT ELPASO 500 W UNIVERSITY AVE EL PASO, TX 799680506	74-6000813		152,137				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF TEXAS PAN AMERICAN 1201 WEST UNIVERSITY DRIVE EDINBURG,TX 78541	74-6002942		10,320				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VANDERBILT UNIVERSITY CONTRACT AND GRANT ACCOUNTING NASHVILLE, TN 37235	62-0476822	501(C)(3)	5,806				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VIRGINIA STATE UNIVERSITY OFFICE OF CASH INVESTMENTS 1 HAYDEN DR PETERSBURG,VA 23806	54-6001811		120,889				SUPPORT RESEARCH & EDUCATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WEST AND ASSOCIATES LLCCAROLA WEST 2600 CRYSTAL DRIVE ARLINGTON,VA 22202	13-5328895		53,124				SUPPORT RESEARCH & EDUCATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WYLIN DASSIE WILSON 2684 BENT CREEK ROAD AUBURN,AL 36830	58-9262081		16,666				SUPPORT RESEARCH & EDUCATION

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE HOWARD UNIVERSITY

Employer identification number
53-0204707

Part I

Questions Regarding Compensation

	Yes	No
<div><div>1a</div><div>Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items</div><div><div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div><div><div><input checked="" type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input checked="" type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div></div></div>		
<div><div>b</div><div>If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</div></div>	1bYes	
<div><div>2</div><div>Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</div></div>	2Yes	
<div><div>3</div><div>Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III</div><div><div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div></div><div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div></div></div>		
<div><div>4</div><div>During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization</div></div>		
<div><div>a</div><div>Receive a severance payment or change-of-control payment?</div></div>	4a	No
<div><div>b</div><div>Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div></div>	4bYes	
<div><div>c</div><div>Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</div>	4c	No
<div><div></div><div>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</div></div>		
<div><div>5</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of</div></div>		
<div><div>a</div><div>The organization?</div></div>	5a	No
<div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 5a or 5b, describe in Part III</div>	5b	No
<div><div>6</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of</div></div>		
<div><div>a</div><div>The organization?</div></div>	6a	No
<div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 6a or 6b, describe in Part III</div>	6b	No
<div><div>7</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III</div></div>	7Yes	
<div><div>8</div><div>Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III</div></div>	8	No
<div><div>9</div><div>If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</div></div>	9	

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table								

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II

Also complete this part for any additional information

Return Reference	Explanation
PART I, LINE 1A	SCHEDULE J QUESTIONS REGARDING COMPENSATION HOUSING ALLOWANCES/RESIDENCE FOR PERSONAL USE HOWARD UNIVERSITY PROVIDES A HOME TO THE UNIVERSITY PRESIDENT AS A CONDITION OF EMPLOYMENT AND FOR THE CONVENIENCE OF THE UNIVERSITY THE UNIVERSITY ALLOCATES RESOURCES TO MAINTAIN THE RESIDENCE IN GOOD REPAIR THESE INCLUDE (1) ALL UTILITIES, TELEPHONE, CABLE TELEVISION, HIGH SPEED AND WIRELESS INTERNET, (2) SERVICE AND MAINTANENCE OF THE STRUCTURE AND GROUNDS, (3) UNIVERSITY-OWNED FURNISHINGS AND FURNITURE TO SUPPLEMENT PRESIDENT RIBEAU'S PERSONAL FURNISHINGS AND FURNITURE, AND (4) PERIODIC HOUSEKEEPING SERVICES AND CATERING FOR UNIVERSITY-RELATED BUSINESS AND ENTERTAINMENT THE USE OF THIS RESIDENCE WAS NOT INCLUDED IN THE PRESIDENT'S FORM W-2 THE FAIR MARKET VALUE OF THE ANNUAL RENT (IN THE AMOUNT OF \$95,000) HAS BEEN INCLUDED AS A NON-TAXABLE BENEFIT FOR SCHEDULE J PURPOSES HEALTH OR SOCIAL CLUB DUES THE UNIVERSITY PAID OR REIMBURSED THE PRESIDENT FOR THE DUES AND NORMAL PERIODIC ASSESSMENTS INCURRED FOR MEMBERSHIP FOR TWO CLUBS THE USE OF THE MEMBERSHIP IN THE BUSINESS CLUBS IS LIMITED TO UNIVERSITY BUSINESS AND NOT REPORTED AS TAXABLE INCOME PERSONAL SERVICES AN AUTOMOBILE (ALONG WITH DRIVER) ARE PROVIDED TO THE PRESIDENT BY THE UNIVERSITY AS NEEDED FOR UNIVERSITY-RELATED BUSINESS THESE SERVICES ARE FOR BUSINESS PURPOSES ONLY, AND AS SUCH, HAVE NOT BEEN REPORTED AS TAXABLE INCOME SCHEDULE J, PART I, LINE 4B SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN THE UNIVERSITY FUNDS A NON-QUALIFIED DEFERRED COMPENSATION PLAN FOR DR RIBEAU IN THE AMOUNT OF \$70,000 ANNUALLY PLUS SIX PERCENT INTEREST AMOUNT FUNDED PLUS INTEREST FOR THE YEAR ENDED JUNE 30, 2013 TOTALED \$74,199 PRESIDENT RIBEAU'S EMPLOYMENT CONTRACT PROVIDED A VESTED INTEREST IN A NON-QUALIFIED DEFERRED COMPENSATION PLAN ON JUNE 30, 2013 IF STILL EMPLOYED AS PRESIDENT PRESIDENT RIBEAU SATISFIED THE VESTING REQUIREMENT AND THE UNIVERSITY DISTRIBUTED THE AMOUNTS CREDITED TO THE PLAN PLUS EARNINGS OVER THE DURATION OF HIS EMPLOYMENT CONTRACT IN A SINGLE LUMP SUM IN THE AMOUNT OF \$395,792
SCHEDULE J, PART I, LINE 7	HOWARD UNIVERSITY OFFERED A FACULTY PHASED RETIREMENT PROGRAM (PRP) IN FY 2012 TO TENURED FACULTY WITH A MINIMUM FIVE YEARS OF CREDITED SERVICE AND 70 OR MORE COMBINED YEARS OF AGE AND SERVICE THE UNIVERSITY CALCULATED THE RETIREMENT INCENTIVE PAYMENT BASED ON TWO WEEKS FOR EVERY YEAR OF SERVICE CAPPED AT 52 WEEKS USING THE HIGHEST ANNUAL PAY RATE WITHIN THE THREE YEARS PRIOR TO THE RETIREMENT DATE PARTICIPANTS COULD ELECT TO BE PAID IN FULL OR PROPORTIONATELY OVER A MAXIMUM FIVE YEAR PHASE OUT PERIOD THERE WERE 174 FACULTY THAT ELECTED TO PARTICIPATE IN THIS PROGRAM FOUR FACULTY MEMBERS IN THIS SECTION RECEIVED PRP PAYMENTS AND AMOUNTS ARE REPORTED IN SCHEDULE J-PART II AS OTHER REPORTABLE COMPENSATION AS FOLLOWS REBAT HALDER, MD \$52,087 SURYANARAYANA SIRAM, MD \$48,092

Additional Data

Software ID:
Software Version:
EIN: 53-0204707
Name: THE HOWARD UNIVERSITY

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
SIDNEY A RIBEAU PHD PRESIDENT, THRU 10/13	(i) (ii)	644,431 0	0 0	395,792 0	14,031 0	22,710 0	1,076,964 0	0 0
WAYNE FREDERICK MDPROVOST INTERIM PRESIDENT, 11/13-06/14	(i) (ii)	749,427 0	0 0	35,000 0	15,104 0	17,046 0	816,577 0	0 0
KURT SCHMOKE ESQ GENERAL COUNSEL	(i) (ii)	251,377 0	0 0	23,000 0	13,650 0	3,451 0	291,478 0	0 0
ARTIS HAMPSHIRE- COWAN ESQ SENIOR VP AND SECRETARY	(i) (ii)	206,860 0	0 0	39,653 0	12,308 0	3,694 0	262,515 0	0 0
NESTA BERNARD VP UNIVERSITY ADVANCEMENT	(i) (ii)	214,503 0	0 0	1,308 0	8,858 0	19,526 0	244,195 0	0 0
BARBARA GRIFFIN PHD VP STUDENT AFFAIRS	(i) (ii)	156,071 0	0 0	23,000 0	9,108 0	18,478 0	206,657 0	0 0
MICHAEL MCFADDEN INTERIM VP HUMAN RESOURCES	(i) (ii)	175,001 0	0 0	23,000 0	9,864 0	1,999 0	209,864 0	0 0
CONSTANCE ELLISON INTERIM VICE PRESIDENT FOR STUDENT A	(i) (ii)	165,863 0	0 0	16,458 0	8,742 0	7,306 0	198,369 0	0 0
JOHN GORDON INTERIM CHIEF FINANCIAL OFFICER & TR	(i) (ii)	122,931 0	0 0	11,634 0	9,308 0	7,066 0	150,939 0	0 0
EDWARD CORNWELL III MD SURGEON -IN- CHIEF	(i) (ii)	705,488 0	83,500 0	39,839 0	15,104 0	18,828 0	862,759 0	0 0
DAMIREZ FOSSETT MD CHAIR OF NEUROSURGERY	(i) (ii)	495,867 0	3,500 0	10,215 0	25,147 0	17,205 0	551,934 0	0 0
REBAT HALDER MD CHAIR OF DERMATOLOGY	(i) (ii)	380,608 0	82,493 0	40,500 0	20,708 0	10,967 0	535,276 0	0 0
ROBERT COPELAND CHAIR OF OPHTHALMOLOGY	(i) (ii)	413,177 0	12,102 0	40,500 0	20,400 0	17,786 0	503,965 0	0 0
ANDRE DUERINCKX CHAIR OF RADIOLOGY	(i) (ii)	429,795 0	3,500 0	40,500 0	17,508 0	10,918 0	502,221 0	0 0
LASALLE LEFFALL MD FORMER PROVOST/CHIEF ACADE	(i) (ii)	209,918 0	0 0	0 0	7,905 0	15,994 0	233,817 0	0 0
JAMES WYCHE PHD FORMER PROVOST/CHIEF ACADE	(i) (ii)	124,153 0	0 0	19,857 0	7,185 0	13,583 0	164,778 0	0 0

Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
THE HOWARD UNIVERSITY

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Employer identification number
53-0204707

Part I

Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	DISTRICT OF COLUMBIA	53-6001131		08-26-2010	10,400,000	SEE PART VI		X		X		X
B	DISTRICT OF COLUMBIA	53-6001131	25483VDK7	04-27-2011	220,245,253	SEE PART VI		X		X		X

Part II

Proceeds

		A		B		C		D	
1	Amount of bonds retired								
2	Amount of bonds legally defeased								
3	Total proceeds of issue			169,163,175					
4	Gross proceeds in reserve funds			9,738,259					
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows			43,301,030					
7	Issuance costs from proceeds	196,236		3,650,654					
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	10,400,800		56,104,000					
11	Other spent proceeds								
12	Other unspent proceeds			46,325,000					
13	Year of substantial completion								
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X			X				
15	Were the bonds issued as part of an advance refunding issue?		X		X				
16	Has the final allocation of proceeds been made?	X		X					
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

Part III

Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X				
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X	X					

Part III

Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X	X					
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?			X					
c	Are there any research agreements that may result in private business use of bond-financed property?		X	X					
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?			X					
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government			1 300 %					
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government								
6	Total of lines 4 and 5			1 300 %					
7	Does the bond issue meet the private security or payment test?		X		X				
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X				
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X		X				

Part IV

Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?		X		X				
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X		X				
b	Exception to rebate?		X		X				
c	No rebate due?		X		X				
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X		X				
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X				
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the hedge terminated?								

Part IV

Arbitrage (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X				
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X		X				
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X					

Part V

Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X					

Part VI

Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
SCHEDULE K, PART I, BOND ISSUES	(A) ISSUER NAME DISTRICT OF COLUMBIA DESCRIPTION OF PURPOSE FINANCE AND REFINANCE THE COST OF INSTALLING, REPAIRING, AND REPLACING ENERGY EFFICIENT ELECTRICAL AND MECHANICAL SYSTEMS IN MULTIPLE BUILDINGS LOCATED ON THE MAIN CAMPUS, EAST CAMPUS AND WEST CAMPUS (B) ISSUER NAME DISTRICT OF COLUMBIA DESCRIPTION OF PURPOSE REFUND SERIES 1998, SERIES 2006 A AND SERIES 2006 B OUTSTANDING DEBT, FINANCE A NEW INTERDISCIPLINARY RESEARCH BUILDING, RENOVATE AND MODERNIZE CLASSROOMS, UPGRADE LABORATORIES, REPLACE ROOFS, UPGRADE BUILDING SAFETY AND ACCESS, HEATING, AIR CONDITION AND SPRINKLER SYSTEMS, AND OTHER RENOVATION PROJECTS SCHEDULE K, PART IV, ARBITRAGE, LINE 2C (A) ISSUER NAME DISTRICT OF COLUMBIA DATE THE REBATE COMPUTATION WAS PERFORMED APRIL 24, 2013 (B) ISSUER NAME DISTRICT OF COLUMBIA DATE THE REBATE COMPUTATION WAS PERFORMED APRIL 24, 2013

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons
▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2013
Open to Public Inspection

Name of the organization
THE HOWARD UNIVERSITY

Employer identification number
53-0204707

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?	(i) Written agreement?	
			To	From			Yes	No		Yes	No
Total ▶ \$											

Part III Grants or Assistance Benefitting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) RIGHT ADVISORY LLC	CFO ROBERT TAROLA IS A MEMBER OF RIGHT ADVISORY LLC	1,430,325	MANAGEMENT - COMPENSATION FOR FINANCIAL MANAGEMENT SERVICES PROVIDED BY RIGHT ADVISORY LLC INCLUDING VARIOUS INDIVIDUALS AND ROBERT TAROLA (SERVING AS CHIEF FINANCIAL OFFICER) RIGHT ADVISORY ALSO SUBCONTRACTED CERTAIN ACCOUNTING SERVICES TO THE CAHILL GROUP AND THE COSTS ARE INCLUDED IN THE AMOUNT OF THIS TRANSACTION THE AGREEMENT WITH RIGHT ADVISORY LLC ENDED IN NOVEMBER 2013		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
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SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization
THE HOWARD UNIVERSITY

Employer identification number

53-0204707

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 3	HOWARD UNIVERSITY RETAINS RIGHT ADVISORY LLC FOR THE SERVICES OF ROBERT TAROLA AS CFO THIS ENDED IN NOVEMBER, 2013

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	REVIEW OF THE FORM 990 BY GOVERNING BOARD A MEETING OF THE AUDIT AND LEGAL COMMITTEES (A&LC) OF THE BOARD OF TRUSTEES IS HELD TO PRESENT AND REVIEW A DRAFT OF THE FULL FORM 990, INCLUDING ALL APPLICABLE SCHEDULES EACH A&LC COMMITTEE MEMBER IS PROVIDED A COPY OF THE RETURN PRIOR TO THE MEETING AT THE MEETING THEY ARE ALLOWED TO ASK QUESTIONS REGARDING THE FORM 990 CHANGES ARE DOCUMENTED AND THE FORM 990 IS UPDATED A FINAL DRAFT OF THE FULL FORM 990 IS PROVIDED ELECTRONICALLY TO EACH MEMBER OF THE FULL BOARD FOR REVIEW ONCE THE BOARD HAS HAD TIME TO REVIEW AND COMMENT ON THE FORM 990, IT IS FILED WITH THE IRS

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	COMPLIANCE WITH CONFLICT OF INTEREST POLICY ANNUAL DISCLOSURE IS REQUIRED OF EACH OFFICER, DIRECTOR, TRUSTEE AND KEY EMPLOYEE. EACH PERSON COMPLETES AN ANNUAL CONFLICT OF INTEREST QUESTIONNAIRE. ONCE THE CONFLICT OF INTEREST QUESTIONNAIRES ARE COMPLETED, THEY ARE REVIEWED BY THE CHIEF COMPLIANCE OFFICER/OFFICE OF THE GENERAL COUNSEL. IF AN ACTUAL CONFLICT OF INTEREST IS DETERMINED TO EXIST, THAT PERSON IS EXCLUDED FROM ANY DISCUSSIONS CONCERNING THE CONFLICTING ISSUE AND IS NOT PERMITTED TO VOTE ON ANY DECISIONS REGARDING THE CONFLICTING ISSUE.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	COMPENSATION OF THE CEO, EXECUTIVE DIRECTOR, OR OTHER TOP MANAGEMENT OFFICIAL THE PROCESS FOR DETERMINING THE COMPENSATION OF THE ORGANIZATION'S PRESIDENT INCLUDED A REVIEW AND APPROVAL BY THE BOARD OF TRUSTEES, WHICH CONSISTED OF ONLY INDEPENDENT PERSONS THE BOARD OF TRUSTEES USED A CUSTOMIZED SURVEY OF HOWARD UNIVERSITY'S BENCHMARK INSTITUTIONS CREATED BY PRM CONSULTING TO DETERMINE THE COMPENSATION THE BOARD OF TRUSTEES CONDUCTS AN ANNUAL PERFORMANCE REVIEW OF THE PRESIDENT AND ADJUST COMPENSATION BASED ON ACHIEVEMENT OF AGREED UPON GOALS AND OBJECTIVES THE PROCESS WAS DOCUMENTED IN THE BOARD MEETING MINUTES

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	PUBLIC DISCLOSURE OF GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY, AND FINANCIAL STATEMENTS THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE AND UPON REQUEST

Return Reference	Explanation
FORM 990, PART XI, LINE 9	UNREALIZED CHANGE IN FUNDED STATUS OF DEFINED BENEFIT PENSION PLAN 19,283,000 UNREALIZED CHANGE IN OBLIGATION FOR POST RETIREMENT BENEFIT PLAN -15,003,000

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE HOWARD UNIVERSITY

Employer identification number
53-0204707

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) HOWARD UNIVERSITY GLOBAL INITIATIVE - NIGERIA	EDUCATION	NI	2,919,334		HOWARD UNIVERSITY
(2) HOWARD UNIVERSITY INTERNATIONAL 2400 6TH STREET NW WASHINGTON, DC 20059	EDUCATION	DC			HOWARD UNIVERSITY

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) WASHINGTON RESEARCH LIBRARY CONSORTIUM 901 COMMERCE DRIVE UPPER MARLBORO, MD 20774 52-1559828	LIBRARY SERVICES	DC	501(C)(3)	LINE 11B, II	N/A		No

Part III

Identification of Related Organizations Taxable as a Partnership

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

Part V

Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o Sharing of paid employees with related organization(s)	1o		No
p Reimbursement paid to related organization(s) for expenses	1p		No
q Reimbursement paid by related organization(s) for expenses	1q		No
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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HOWARD UNIVERSITY

The Howard University

Consolidated Financial Statements

Fiscal Years Ended June 30, 2014, 2013 and 2012

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HOWARD UNIVERSITY

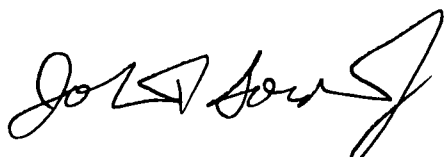
Interim Chief Financial Officer and Treasurer

Report of the Treasurer on the Consolidated Financial Statements

The management of The Howard University (Howard University) is responsible for the preparation, accuracy, integrity and objectivity of the consolidated financial statements contained herein. Such financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America and, accordingly, include certain amounts that represent management's best estimates and judgments. Actual amounts could differ from those estimates.

These consolidated financial statements have been presented under my supervision. Based upon my knowledge, these consolidated financial statements fairly present, in all material respects, the consolidated financial position, consolidated changes in net assets and consolidated cash flows of Howard University for the periods presented herein.

Furthermore, I hereby certify that the Howard University as Borrower under separate agreements with certain banks and lending institutions is in compliance with respective financial covenants as of June 30, 2014, with the exception of the Debt Service Coverage Ratio for the Multi-bank Credit Agreement as further described in Note 18 of the accompanying consolidated financial statements.



John D. Gordon, Jr. MS, CPA, CGMA
Interim Chief Financial Officer and
Treasurer





Tel: 301-654-4900
Fax: 301-654-3567
www.bdo.com

7101 Wisconsin Ave
Suite 800
Bethesda, MD 20814

Independent Auditor's Report

Board of Trustees
The Howard University
Washington, DC

We have audited the accompanying financial statements of The Howard University (the "University"), which comprise the consolidated statements of financial position as of June 30, 2014 and 2013, and the related consolidated statements of activities and consolidated cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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



Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Howard University as of June 30, 2014 and 2013, 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.

Other Matter

The June 30, 2012 financial statements of the University were audited by other auditors, whose report dated October 29, 2012 expressed an unmodified opinion on those statements.

BDO USA, LLP

December 23, 2014

Assets:			
Cash and cash equivalents	\$ 14,820	\$ 34,795	\$ 35,146
Operating investments	40,095	36,185	34,425
Deposits with trustees	13,853	17,625	38,150
Receivables, net	126,733	137,830	118,024
Inventories, prepaids and other assets	29,205	29,974	23,739
Unexpended bond proceeds	46,325	71,670	87,207
Restricted investments	44,240	37,754	32,402
Endowment investments	591,902	514,073	460,712
Property, plant and equipment, net	625,602	613,081	608,441
Total assets	\$ 1,532,775	\$ 1,492,987	\$ 1,438,246
Liabilities:			
Accounts payable and accrued expenses	\$ 122,955	\$ 108,077	\$ 115,127
Deferred revenue	10,000	9,691	9,938
Other liabilities	30,175	34,568	33,305
Accrued post retirement benefits	71,302	67,852	189,430
Underfunded defined benefit pension plan	106,629	127,455	168,208
Reserves for self-insured liabilities	86,631	90,399	80,595
Notes payable	70,447	46,499	38,569
Capital lease obligations	44,125	47,355	43,431
Bonds payable	293,194	293,496	293,785
Interest rate swap	-	-	21
Refundable advances under Federal Student Loan Program	6,369	6,484	6,852
Total liabilities	841,827	831,876	979,261
Net Assets:			
Unrestricted	308,222	315,051	143,977
Temporarily restricted	256,783	222,850	200,463
Permanently restricted	125,943	123,210	114,545
Total net assets	690,948	661,111	458,985
Total liabilities and net assets	\$ 1,532,775	\$ 1,492,987	\$ 1,438,246

Academic services			
Tuition and fees, net	\$ 164,722	\$ 160,429	\$ 147,537
Grants and contracts	57,048	58,284	59,766
Auxiliary services	64,937	62,174	60,109
Clinical services			
Patient service - Hospital	209,752	241,136	265,714
Patient service - Faculty medical practice	33,802	32,441	31,871
Patient service - Dental clinic	2,202	1,864	1,970
Public support			
Federal appropriation	219,346	230,239	230,567
Contributions	3,601	3,805	3,924
Endowment transfer	6,080	5,866	5,985
Operating investment income	7,053	4,639	211
Net assets released from restrictions	17,060	15,417	14,606
Other income	15,150	20,359	27,819
Total unrestricted operating revenue	800,753	836,653	850,079
Federal appropriation	3,405	3,452	3,593
Contributions	7,535	4,077	5,111
Endowment transfer	6,614	6,265	6,404
Net assets released from restrictions	(17,060)	(15,417)	(14,606)
Other	519	705	519
Total temporarily restricted operating revenue	1,013	(918)	1,021
Contributions	1,162	5,770	1,076
Endowment transfer	402	382	390
Other	790	83	(584)
Total permanently restricted operating revenue	2,354	6,235	882
Total operating revenues	804,120	841,970	851,982
Salaries and wages	385,707	374,843	383,764
Employee benefits other than retirement plans	73,981	72,657	73,237
Retirement plans excluding amortization	15,366	20,004	32,783
Total employment expenses	475,054	467,504	489,784
Telecommunications	10,772	9,208	8,921
Utilities	21,589	21,982	21,449
Medical and office supplies	39,889	44,411	45,523
Repairs and maintenance	21,763	20,108	18,321
Food service costs	13,495	11,550	11,988
Grant subcontracts	19,752	16,456	15,262
Insurance and risk management	27,473	31,089	19,722
Professional and administrative services	125,413	119,431	120,737
Provision for bad debts	5,939	5,268	5,479
Total operating expenses exclusive of interest, depreciation and amortization expense	761,139	747,007	757,186
Interest expense	23,025	22,985	24,500
Depreciation	55,900	52,625	50,453
Amortization of retirement plan actuarial losses	8,672	9,838	10,120
Total operating expenses	848,736	832,455	842,259
Operating revenues (under) over operating expenses	(44,616)	9,515	9,723
Investment income/(loss) in excess of amount designated for operations	40,307	20,004	(6,810)
Restructuring costs	(3,433)	(1,808)	(24,462)
Change in funded status of defined benefit pension plan	19,283	27,689	(119,274)
Change in obligation for post-retirement benefit plan	(15,003)	121,101	2,731
Change in value of interest rate swap, net	-	21	83
Other items, net	-	(131)	(270)
Total unrestricted non-operating income and expenses	41,154	166,876	(148,002)
Total temporarily restricted non-operating income and expenses, net	32,920	23,305	(9,603)
Total permanently restricted non-operating income and expenses, net	379	2,430	(1,035)
Total non-operating income and expenses	74,453	192,611	(158,640)
Unrestricted	(6,829)	171,074	(140,182)
Temporarily restricted	33,933	22,387	(8,582)
Permanently restricted	2,733	8,665	(153)
Change in net assets	\$ 29,837	\$ 202,126	\$ (148,917)

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

Cash flows from operating activities			
Change in net assets	\$ 29,837	\$ 202,126	\$ (148,917)
Adjustment to reconcile change in net assets to net cash and cash equivalents provided by operating activities			
Non-operating activities	(74,453)	(192,611)	158,640
Non-cash operating items			
Depreciation	55,900	52,625	50,453
Retirement plan amortization	8,672	9,838	10,120
Non-cash joint venture gain	-	-	(4,466)
Investment appreciation	(7,053)	(4,639)	(211)
Change in net assets adjusted for non-cash and non-operating items	12,903	139,427	140,477
Change in receivables (excluding notes)	13,561	(18,735)	(6,658)
Change in inventory, prepaid expenses and other assets	769	(6,235)	(4,607)
Change in deposits with trustees	3,772	20,525	10,471
Change in accounts payable and other accrued expenses	(6,888)	(36,135)	(39,620)
Change in deferred revenue	309	(247)	1,484
Change in reserve for self-insured liabilities	(3,768)	9,804	796
Change in other liabilities	(4,393)	1,263	1,103
Change in refundable advances under Federal Student Loan Program	(115)	(368)	(491)
Net cash and cash equivalents provided by operating activities	3,247	37,211	28,097
Cash flows from investing activities			
Proceeds from sale of investments	373,782	388,245	208,951
Purchase of investments	(381,682)	(390,005)	(198,182)
Change in unexpended bond proceeds	25,345	15,537	15,222
Purchases and renovations of property, plant and equipment	(65,560)	(55,720)	(49,363)
Net cash and cash equivalents used in investing activities	(48,115)	(41,943)	(23,372)
Cash flows from financing activities			
Proceeds from notes payable	100,000	70,000	110,000
Payment on notes payable	(76,052)	(62,070)	(102,201)
Payment on bonds payable	(508)	(515)	(489)
Capital leases (payments) receipts, net	(10,148)	(7,734)	(4,818)
Student loans issued	(3,821)	(2,537)	(1,918)
Student loans collected	1,357	1,467	1,491
Proceeds from restricted contributions	1,162	5,770	1,076
Net cash and cash equivalents provided by financing activities	11,990	4,381	3,141
Net (decrease) increase in cash and cash equivalents	(19,975)	(351)	7,866
Cash and cash equivalents at beginning of year	34,795	35,146	27,280
Cash and cash equivalents at end of year	\$ 14,820	\$ 34,795	\$ 35,146
Supplemental cash flow information			
Cash paid for interest	23,111	23,978	23,469
Supplemental non-cash investing activities:			
Acquisition of equipment under capital leases	6,918	11,658	4,702
Supplemental non-cash financing activities:			
Donated securities	2,254	73	30

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

Note 1	Summary of Significant Accounting Policies
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(a) *Description of The Howard University*

The Howard University (Howard) is a private, nonprofit institution of higher education (the University) which also operates Howard University Hospital (the Hospital) located in Washington, DC. The University provides academic services in the form of education and training, primarily for students at the undergraduate, graduate and postdoctoral levels, and performs research, training and other services under grants, contracts, and similar agreements with sponsoring organizations, primarily departments and agencies of the United States government. Howard also provides patient healthcare services at the Hospital and by certain members of the University's faculty as part of its academic clinical activities.

The consolidated financial statements include the activities of Howard University International (HUI), Howard University Global Initiative – Nigeria, LTD/GTE (HUGIN), and Howard University Technical Assistance Program in Malawi Limited (HUTAP), wholly-owned subsidiaries of the University. The activities and balances of these entities are reflected in the consolidated statements of activities and consolidated statements of position, and have been eliminated in consolidation.

Howard has a 49% joint venture interest in the Howard University Dialysis Center LLC (LLC). Howard accounts for its interest in the LLC using the equity method which requires Howard to record a proportional share of the LLC's net income or loss as increases and decreases to the initial investment are received.

Howard is recognized as an organization exempt from Federal income tax under Section 501(a) of the Internal Revenue Code (the Code) as an organization described in Section 501(c)(3) whereby only unrelated business income, as defined by Section 512(a)(1) of the Code, is subject to Federal income tax. Any unrelated business income tax generated by Howard is recorded as income tax using the liability method under which deferred tax assets and liabilities are determined based on the differences between the financial accounting and tax basis of assets and liabilities. Deferred tax assets or liabilities at the end of each period are determined using the currently enacted tax rate expected to apply to taxable income in the period that the deferred tax asset or liability is expected to be realized or to be settled. As of June 30, 2014, 2013 and 2012, Howard had no deferred tax assets or liabilities. In addition, Howard analyzed its tax positions for the years ended June 30, 2014, 2013 and 2012, and determined that there were no uncertain tax positions that would have a material impact on Howard's consolidated financial statements.

(b) ***Basis of Presentation***

The consolidated financial statements of Howard have been prepared on the accrual basis of accounting in activities with accounting principles generally accepted in the United States of America (U S GAAP)

(c) ***Use of Estimates***

The preparation of the consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. These estimates affect the disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual amounts realized or paid could differ significantly from the amounts reported for these assets and liabilities. Significant items subject to such estimates and assumptions include the carrying value of receivables, accumulated depreciation related to property, plant and equipment and investments whose fair values are not readily determinable, and the adequacy of reserves for professional liabilities, retirement benefits, self-insured health benefits, self-insured workers' compensation and asset retirement obligations.

(d) ***Net Assets***

Net assets are classified based on the existence or absence of donor-imposed restrictions as follows:

Unrestricted – Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted – Net assets subject to donor-imposed stipulations that either expire by the passage of time or that can be fulfilled by actions pursuant to those stipulations.

Permanently restricted – Net assets subject to donor-imposed stipulations that do not expire with time or Howard action. Generally, the donors of these assets permit Howard to use all or part of the income earned on related investments for general or specific purposes.

Contributions are reported in the appropriate category of revenue, except that contributions with donor-imposed restrictions met in the same fiscal year are included in unrestricted revenues. Expirations of temporary restrictions (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as releases from temporarily restricted net assets to unrestricted net assets. Donor restrictions on gifts to acquire long-lived assets are considered fulfilled in the period in which the assets are acquired or placed in service.

(e) **Receivables and Revenue Recognition**

- (1) **Contributions**, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value at the gift date. Howard has elected not to recognize or capitalize contributions of works of art, historical treasures, and similar assets held as part of collections. Contribution revenue for the fiscal years ended June 30, 2014, 2013 and 2012 are shown below:

Unrestricted	\$ 3,601	\$ 3,805	\$ 3,924
Temporarily restricted	7,535	4,077	5,111
Permanently restricted	1,162	5,770	1,076
Total contribution revenue	\$ 12,298	\$ 13,652	\$ 10,111

Unconditional promises to give with payments to be received after one year from the date of the consolidated financial statements are discounted. Allowance is made for creditworthiness of the donors, past collection experience, and other relevant factors.

- (2) **Tuition and fees** from student services are recognized ratably over the academic time period to which they apply. A portion of tuition and fees charged in the current fiscal year for the summer term are recognized in the following fiscal year due to summer sessions between May and July crossing fiscal years.

Student receivables represent unpaid tuition and fees assessed in current and prior periods that are generated when a student registers for classes through the University's formal registration process. Howard maintains a policy of offering qualified applicants admission to the University without regard to financial circumstance. Student financial aid is generally fulfilled through a combination of scholarships, fellowships, loans and employment during the academic year. Tuition and fees are recorded net of discounts for scholarships (merit, talent, and need based), fellowships, graduate remission and employee tuition remission. Funding for financial aid may come from donor designated sources or from unrestricted operations and assets. Financial aid for fiscal years ended June 30, 2014, 2013 and 2012 was \$92,923, \$87,849 and \$86,390, respectively.

Gross tuition and fees	\$ 257,645	\$ 248,278	\$ 233,927
Financial aid			
Merit	53,373	50,070	46,709
Need	16,683	14,933	14,081
Talent	7,183	7,082	6,518
Other	15,684	15,764	19,082
Total financial aid	\$ 92,923	\$ 87,849	\$ 86,390
Total net tuition	\$ 164,722	\$ 160,429	\$ 147,537

- (3) **Other income** represents income from activities other than core business operations and is recognized as revenue in the period it is received
- (4) **Federal appropriation** revenue is recognized when received and expended. Howard receives a Federal appropriation that can be used for support of the University's educational mission, a portion of which is held as a temporarily restricted term endowment. For fiscal years ended June 30, 2014, 2013 and 2012, Howard received 28%, 28% and 27%, respectively, of its revenue support from the Federal appropriation. The \$3,405, \$3,452 and \$3,593, receivable as of June 30, 2014, 2013 and 2012, respectively, represents the portion to be collected on the Federal term endowment as defined in Note 13.
- (5) **Net patient service revenue** is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors and bad debt expense. The Hospital and University faculty physicians have arrangements with third-party payors that provide for payments at established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges and per-diem payments. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Patient and third party healthcare payor receivables are the amounts due for patient care services rendered by the University's Faculty Practice Plan (FPP) and the Hospital.

Gross Revenues	\$ 725,111	\$ 704,912	\$ 722,582
Third-party settlement revenue	49,952	54,559	43,315
Contractual allowances and adjustments	(494,137)	(420,442)	(384,762)
Charity services	(8,241)	(35,986)	(52,800)
Bad debt	(26,929)	(27,602)	(28,780)
Total net patient service revenue	\$ 245,756	\$ 275,441	\$ 299,555
% of contractuals and charity services of gross revenues	69%	65%	61%

- (6) **Grants and contracts** revenue is recognized when reimbursable expenses are incurred (for cost plus contracts) or when deliverables or milestones are met (for fixed price contracts). These revenues include recoveries of eligible direct expenses and indirect costs for facilities and administration, which are generally determined as a negotiated or agreed-upon percentage of direct costs. Receivables under research grants and development agreements represent amounts due from Federal, state, local, private grants, contracts and others.

Reimbursement of direct expenses	\$ 49,651	\$ 50,318	\$ 51,421
Recovery of indirect costs	7,397	7,966	8,345
Total grants and contracts revenue	\$ 57,048	\$ 58,284	\$ 59,766
Indirect costs recovery as a % of direct costs	15%	16%	16%

Grants and contracts revenue by type is detailed in the table below.

Research	\$ 32,119	\$ 31,036	\$ 34,083
Training	13,873	14,732	15,801
Service/other	11,056	12,516	9,882
Total grants and contracts revenue by type	\$ 57,048	\$ 58,284	\$ 59,766

- (7) **Auxiliary services** revenue is generally recognized when services are rendered or as activities have been completed. Auxiliary receivables are comprised primarily of amounts due from advertisers on Howard's commercial radio station WHUR, bookstore vendors and property rents.

Student housing	\$ 32,370	\$ 29,517	\$ 28,616
Radio station	12,851	13,664	11,880
Meal plans	10,321	8,748	8,630
Bookstore	5,094	6,309	7,026
Property rentals	1,505	1,384	1,175
Parking fees	775	807	878
Vending sales and fees	678	691	837
Ticket sales	793	511	484
Licensing	11	148	14
Other	539	395	569
Total auxiliary services revenue	\$ 64,937	\$ 62,174	\$ 60,109

- (8) **Notes receivable** represent loans the University extended to students from institutional resources and Federal Student Loan programs with outstanding balances, which includes Federal Perkins Loans. A reasonable estimate of the fair value of the loans receivable advances from the Federal Government under the Federal Student Loan Program could not be made because the loan receivables are not stable and can only be assigned to the U S Government or its designees. Management regularly assesses the adequacy of the allowance for credit losses on student loans by performing ongoing evaluations of the student loan portfolio, including the financial condition of specific borrowers, the economic environment in which the borrowers operate, and the level of delinquent loans.

Howard's Perkins receivable represents the amounts due from current and former students under the Federal Perkins Loan Program. Loans disbursed under this Program are able to be assigned to the Federal Government in certain non-repayment situations. In these situations, the Federal portion of the loan balance is generally guaranteed.

(f) ***Cash and Cash Equivalents***

Short-term investments with maturities at date of purchase of nine months or less are classified as cash equivalents, except that any such investments purchased with funds on deposit with bond trustees, or with funds held in trusts or by external endowment investment managers are classified as Deposits with trustees or Investments, respectively. Cash equivalents include repurchase agreements, certificates of deposit, short-term U S Treasury securities and other short-term, highly liquid investments and are carried at approximate fair value. Howard's practice is to enter into repurchase agreements only when collateralized by government or other agency securities held in safekeeping by a bank. These transactions are recorded on the consolidated statements of financial position, with any earnings recorded as interest income. Howard's repurchase arrangement was suspended in August 2011.

(g) ***Investments***

Investments are segregated between operating, restricted and endowment investments and deposits with trustees on the consolidated statements of financial position, all of which are stated at fair value and defined as follows:

Operating Investments – represent investments free of any donor or lender imposed restrictions. These investments are short-term in nature and can be liquidated at the discretion of the Board of Trustees (the "Board") to meet operational demands.

Restricted Investments – represent non-endowed investments whose principal and or income are restricted by external sources, including liquidation restrictions. The use of the principal and interest of these investments is not subject to the discretion of the Board and as such they are not available to meet the operational needs of the University.

Endowment Investments – represent the pooled endowment and the Federal matching endowment investments. The endowment investments are spread across various asset categories with the use of the income from these investments restricted based on stated donor stipulations.

Deposits with Trustees – represent short-term investments in various operating trusts, designed to meet certain obligations including professional liability, workers' compensation, health insurance, capitalized interest and the debt service reserve funds. Investment balances may include some cash and cash equivalents held by investment managers for a specific purpose.

Temporarily and permanently restricted non-operating income and expense, net on the consolidated statements of activities primarily relates to investment income (loss) in excess of amounts designated for operations. Fair values of the University's investments are determined by the most relevant available and observable valuation inputs as defined in Note 12. Purchases and sales of securities are reflected on a trade-date basis. Gains and losses on sales of securities are based upon average historical value (cost of securities purchased or the fair market value at date of gift, if received by donation). Dividend and interest income are recorded on an accrual basis. Accrued but unpaid dividends, interest and proceeds from investment sales at the report date are recorded as investment receivables.

Realized and unrealized investment gains and losses are allocated in a manner consistent with interest and dividends, to either unrestricted, temporarily restricted or permanently restricted net assets (distinguished between operating and non-operating), based on donor intent or lack thereof. Such amounts may be expended for operations, for specified donor purposes if temporarily restricted, or held in perpetuity at the donor's request. Realized and unrealized investment gains and losses on loan funds are accumulated in permanently restricted net assets.

Operating investment income includes interest, dividends and operating investment returns. This balance is calculated using operating investments as a percentage of total Level 1 investments in common stock and mutual funds.

(h) ***Inventories, Prepaids and Other Assets***

Inventories consist primarily of bookstore items and medical supplies, and are recorded at the lower of cost or realizable value on a first-in, first-out basis. Prepaids consist primarily of insurance, dues, subscriptions and other fees and are amortized over the useful period. Other assets consist primarily of unamortized

bond issuance costs, deferred health charges, intellectual property and investment interest in a dialysis joint venture, see Note 21

(i) ***Property, Plant and Equipment***

Property, plant and equipment are stated at cost or at estimated fair value if received by gift, less accumulated depreciation and amortization. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. A half year of depreciation is recorded in the year of acquisition. The useful lives for fiscal years reported are as follow:

Land and land improvements	0-25 years
Building and building improvements	5-40 years
Furniture and equipment	3-20 years
Software	3-10 years
Library books	10 years

Property, plant and equipment acquired under capital leases are amortized in a manner consistent with Howard's normal depreciation policy for owned assets. Lease obligations are amortized using the straight-line method, over the shorter period of the lease term or the estimated useful life.

Property, plant and equipment are capitalizable when the unit cost is equal to or exceeds \$3 and has a useful life of more than one year.

Property held for expansion consists of land and buildings acquired for future use in carrying out educational, research and other activities in line with the overall mission of Howard. Depreciation for buildings commences when property is converted to use.

Title to certain equipment purchased using funds provided by government grants or contracting agencies is vested with Howard, and therefore is included in reported property balances. Interest costs eligible for capitalization are the costs of restricted borrowings, less any interest earned on temporary investment of the proceeds of those borrowings, from the date of borrowing until qualifying assets are intended for use. The recorded values of certain properties include the fair value of any asset retirement obligation necessary to meet contractual or regulatory requirements for disposal or remediation of the property. This primarily pertains to the cost of removal and disposal of asbestos.

(j) ***Refundable Advances Under Federal Student Loan Program***

Funds provided by the United States Department of Education under the Federal Student Loan Programs are loaned to qualified students and may be re-loaned after collections. The portion of these funds provided by the Department of Education are ultimately refundable to the Department of Education and are reported as liabilities in the consolidated statements of financial position and as

cash flows from financing activities in the consolidated statements of cash flows
Loans issued to students are reported as part of receivables in the consolidated statements of financial position

(k) ***Functional Expenses***

Howard allocates its expenses on a functional basis among its various programs and institutional support. Expenses that can be identified with a specific program are charged directly. Costs related to the operation and maintenance of physical plant including utilities, depreciation of fixed assets and interest expense, are allocated among programs and institutional support based upon square footage.

For fiscal years ended June 30, 2014, 2013 and 2012, expenses were allocated across functions as follows:

Program services:			
Instruction	\$ 215,022	\$ 205,891	\$ 214,254
Research	35,609	35,285	40,068
Public service	10,492	8,189	9,943
Academic support	47,173	40,589	38,625
Student services	27,754	27,154	26,872
Patient care	299,372	302,772	297,194
Total program services expenses	\$ 635,422	\$ 619,880	\$ 626,956
Supporting services:			
Institutional support	144,070	139,427	140,477
Auxiliary enterprises	69,244	73,148	74,826
Total supporting services	\$ 213,314	\$ 212,575	\$ 215,303
Total program and supporting services expenses	\$ 848,736	\$ 832,455	\$ 842,259

Reserves for Self-Insured Liabilities

The reserve for self-insured liabilities is comprised primarily of amounts accrued for asserted medical malpractice and worker's compensation claims and includes estimates of the ultimate cost to resolve such claims. The reserve also includes an estimate of the cost to resolve unasserted claims that actuarial analyses indicate are probable of assertion in the future. Medical malpractice claim reserves are stated at an undiscounted amount.

(m) ***Other Liabilities***

Other liabilities are comprised primarily of asset retirement obligations, unclaimed property, student deposits, deposits held in custody for others, reserves for legal and other contingencies and miscellaneous items.

(n) ***Compensated Absences***

Howard records an amount due to employees for future absences, which are attributable to services performed in the current and prior periods and subject to a maximum carryover. This obligation is recognized on the consolidated statements of financial position as part of accounts payable and accrued expenses. At June 30, 2014, 2013 and 2012 the obligation was \$7,421, \$6,920 and \$11,172, respectively.

(o) ***Pension and Post-Retirement Benefits***

The funded status of Howard's pension benefit (the Plan) is actuarially determined and recognized in the consolidated statements of financial position as an asset to reflect an overfunded status, or as a liability to reflect an underfunded status. Howard's actuarially determined post-retirement benefit obligation is recognized on the consolidated statements of financial position as a liability. Howard follows the Internal Revenue Service (IRS) guidelines in the administration of the Plan.

(p) ***Measure of Operations***

Howard includes in its measure of operations all revenue and expenses that are integral to its continuing core program services with the key objective being predictability of indicated results. Such measures include the amortization of actuarial gains and losses previously recorded as non-operating items. Howard uses a spending rate methodology to determine the amount of endowment assets allocated to operations in a given year. Non-operating income and expenses include realized and unrealized appreciation (depreciation), investments, changes in retirement plan liabilities due to market factors, restructuring costs and (charges) credits that do not pertain to continuing core program services.

(q) ***Non-operating Restricted Income and Expense***

The table below details the items of non-operating restricted income and expense summarized in the consolidated statements of activities for the fiscal years ended June 30, 2014, 2013 and 2012

Investment income (loss) in excess of amount designated for operations	\$ 33,289	\$ 25,462	\$ (9,591)
Other items, net	(369)	(2,157)	(12)
Temporarily restricted non-operating income (expense)	\$ 32,920	\$ 23,305	\$ (9,603)
Investment income (loss) in excess of amount designated for operations	193	146	(1,230)
Other items, net	186	2,284	195
Permanently restricted non-operating income (expense)	\$ 379	\$ 2,430	\$ (1,035)

(r) ***New Accounting Pronouncements***

In May 2014, the FASB issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* (ASU 2014-09), which supersedes nearly all existing revenue recognition guidance under U.S. GAAP. The core principle of ASU 2014-09 is to recognize revenues when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled for those goods or services. ASU 2014-09 defines a five-step process to achieve this core principle and, in doing so, more judgment and estimates may be required within the revenue recognition process than are required under existing U.S. GAAP. The standard is effective for annual periods beginning after December 15, 2016, and interim periods therein, using either of the following transition methods: (i) a full retrospective approach reflecting the application of the standard in each prior reporting period with the option to elect certain practical expedients, or (ii) a retrospective approach with the cumulative effect of initially adopting ASU 2014-09 recognized at the date of adoption (which includes additional footnote disclosures). Howard is currently evaluating the impact of adoption of ASU 2014-09 on Howard's consolidated financial statements, but does not expect the impact to be material.

(s) ***Reclassification***

Certain prior year amounts have been reclassified to conform to the current year presentation. Such reclassifications did not have any impact on Howard's previously reported net asset balances.

Note 2 Fundraising Expenses

For fiscal years ended June 30, 2014, 2013 and 2012, Howard incurred expenses of approximately \$4,803, \$6,278 and \$6,276, respectively, in connection with its fundraising activities. These amounts are reflected on the accompanying consolidated statements of activities within each respective expense category, as appropriate.

Note 3 Charity Care

The Hospital provides services to patients who meet the criteria of its charity care policy, without charge, or at amounts less than established rates. The criteria for charity services are comprised of family income, net worth and eligibility at time of application. In addition, the Hospital provides services to patients under the District of Columbia charity care program, DC Alliance. The total of charges forgone for services furnished under the Hospital's charity care policy and the DC Alliance program were \$8,241, \$35,986 and \$52,800 for fiscal years ended June 30, 2014, 2013 and 2012, respectively.

Total uncompensated care charges under all of Howard's clinical services, which includes bad debt write offs as well as charity care, for fiscal years ended June 30, 2014, 2013 and 2012 were \$35,170, \$63,588 and \$81,580, respectively.

Note 4 Insurance and Risk Management

Howard, along with 16 other institutions of higher education, is a subscriber in Pinnacle Consortium of Higher Education, a Vermont Reciprocal Risk Retention Group. Pinnacle provides commercial general and certain specific liability coverage. Howard's annual payments to Pinnacle for insurance coverage are based on actuarial studies and are charged to expense. Pinnacle reinsures 95% of its risk to Genesis, Ltd. (Genesis), an affiliated reinsurer. Genesis, a Class 2 reinsurer under the Insurance Act of 1978 of Bermuda, was jointly formed by Howard and 16 other higher education institutions. Genesis reinsures general liability and automobile liability risks of its shareholders. At June 30, 2014, Howard had an approximate 6% interest in Genesis and Pinnacle, respectively. Howard's interest in Genesis and Pinnacle is included in restricted investments. Liability insurance coverage in excess of the primary coverage has been purchased by Howard, with limits of \$125,000 from commercial insurance companies.

Howard is self-insured for initial layers of medical malpractice, worker's compensation, and employee health benefits. The reserves for self-insured risks are actuarially determined and Howard has set aside assets in revocable trusts to partially fund these self-insured risks.

The self-insured program covers professional liability costs up to \$7,500 per occurrence depending on the cause. In addition, there are two layers of excess insurance coverage. The first layer of the excess insurance coverage is up to \$35,000 on a claims-made basis. This layer is purchased through a captive insurance company, Howard University Capitol Insurance Company Ltd (HUCIC), organized under the laws of the Cayman Islands. HUCIC covers prior acts retroactive to two separate policy periods dating July 1, 1996 and January 1, 1986, and is completely reinsured. The second layer of excess liability insurance which also covers patient care related general liability and professional liability, is up to \$50,000 on a claims-made basis. The second layer of excess coverage is provided by an independent excess insurance company.

The types of insurance and risk management coverages are detailed in the table below.

	2014	2013	2012
Malpractice claims expense	\$ 14,705	\$ 16,636	\$ 7,479
Malpractice excess insurance	1,590	1,640	1,837
Student sickness	6,771	6,646	4,902
General and other	4,407	6,167	5,504
Totals	\$ 27,473	\$ 31,089	\$ 19,722

Note 5 Restructuring Costs

Restructuring costs represent non-recurring expenses required to facilitate management, faculty and staff changes resulting from Howard's various renewal initiatives. In fiscal years 2014, 2013 and 2012, Howard implemented a reduction-in-force to better align the number of administrative staff with expected needs and its financial capacity. Severance and other payments related thereto amounted to \$3,433, \$1,808 and \$4,646, for the fiscal years ended June 30, 2014, 2013 and 2012, respectively. Additionally, Howard implemented a Faculty Phased Retirement Program with incentive payments of \$19,816 payable between September 2012 and September 2017, which was accrued as of June 30, 2012. As of June 30, 2014, \$6,118 is accrued, reflecting \$13,698 of cumulative payment activity.

Note 6 Concentration of Credit Risk

Financial instruments that potentially subject Howard to significant concentrations of credit risk consist principally of deposits of cash, cash equivalents, and investments in financial institutions in excess of the applicable government insurance limits. The limit was \$250 per account as of June 30, 2014. Concentrations of credit risk with respect to receivables pertain mainly to self-pay patients of Howard's clinical services, and to students.

Note 7 Receivables

Accounts receivable, prior to adjustment for doubtful collections, is summarized as follows at June 30, 2014, 2013 and 2012

Student	\$ 20,151	\$ 15,331	\$ 11,663
Notes	15,024	12,561	11,490
Federal appropriation	4,290	3,452	3,623
Patients and third-party payors - Hospital	88,326	103,544	83,011
Patients and third-party payors - FPP	16,611	12,171	10,271
Patients and third-party payors - Dental	1,851	1,629	2,186
Grants and contracts	17,343	16,739	18,956
Contributions	4,566	3,364	3,388
Insurance claims	14,057	16,896	16,254
Auxiliary services	6,176	4,300	2,892
Other	3,532	2,967	9,714
Total	\$ 191,927	\$ 192,954	\$ 173,448

Allowance for doubtful receivables is summarized as follows at June 30, 2014, 2013 and 2012

Student	\$ 10,444	\$ 7,396	\$ 6,760
Notes	3,210	3,210	3,287
Patients and third-party payors - Hospital	38,943	32,300	31,984
Patients and third-party payors - FPP	4,349	3,041	4,178
Patients and third-party payors - Dental	571	709	996
Grants and contracts	4,505	3,788	3,918
Contributions	1,623	1,738	1,599
Insurance claims	1,326	1,488	1,615
Auxiliary services	109	235	266
Other	114	1,219	821
Totals	\$ 65,194	\$ 55,124	\$ 55,424
Total receivables, net	\$ 126,733	\$ 137,830	\$ 118,024

Provision for bad debt is summarized as follows at June 30, 2014, 2013 and 2012

Non-clinical services:			
Student services	\$ 5,011	\$ 3,266	\$ 5,461
Research grants and development Agreements	717	210	-
Insurance claims	(162)	(127)	(985)
Auxiliary services	234	321	347
Uncollectible pledges	266	89	29
Other	(127)	1,509	627
Total non-clinical services	\$ 5,939	\$ 5,268	\$ 5,479
Clinical services:			
Patients and third-party payors - Hospital	20,057	20,754	20,677
Patients and third-party payors - FPP	6,755	6,777	7,590
Patients and third-party payors - Dental	117	71	513
Total clinical services	\$ 26,929	\$ 27,602	\$ 28,780
Total provision for bad debt	\$ 32,868	\$ 34,872	\$ 34,276

Bad debt expense of \$5,939, \$5,268 and 5,479 for fiscal years ended June 30, 2014, 2013 and 2012, respectively, reflected in total operating expenses on the consolidated statements of activities excludes bad debt expense related to certain clinical services determined to be uncollectible. Clinical services bad debt expense, as shown in the table above, has been netted against patient service revenues.

Contributions receivable at June 30, 2014, 2013 and 2012 are expected to be received as follows:

Within one year	\$ 4,314	\$ 2,969	\$ 2,725
Between one and five years	274	433	725
Thereafter	4	-	13
Contributions receivable gross	4,592	3,402	3,463
Unamortized discount on contributions receivable (2%-6.5%)	(26)	(38)	(75)
Contributions receivable, net of discounts	4,566	3,364	3,388
Allowance for uncollectible contributions	(1,623)	(1,738)	(1,599)
Contributions receivable, net of discounts and allowance	\$ 2,943	\$ 1,626	\$ 1,789

Note 8 Inventories, Prepaids and Other Assets

Components of inventories, prepaids and other assets accounts at June 30, 2014, 2013 and 2012 are as follows

Inventories - Bookstore	\$ -	\$ 1,076	\$ 1,056
Inventories - Hospital	4,679	5,912	5,194
Prepaid expenses	6,154	5,683	5,463
Unamortized bond issuance costs	4,778	4,993	5,207
Deferred health charges	1,414	1,621	1,588
Dialysis joint venture interest	5,337	4,800	4,436
Beneficial interest trust	4,968	4,423	-
Intellectual property costs	1,682	1,163	617
Other	193	303	178
Total	\$ 29,205	\$ 29,974	\$ 23,739

Note 9 Accounts Payable and Accrued Expenses

Components of this liability account at June 30, 2014, 2013 and 2012 are as follows

Vendor invoices	\$ 73,739	\$ 58,769	\$ 46,189
Accrued salaries and wages	21,930	21,440	23,908
Accrued employee benefits	7,194	6,372	8,489
Accrued annual leave	7,421	6,920	11,172
Accrued faculty retirement incentive payments	6,118	9,125	19,816
Accrued interest	4,822	4,908	4,997
Other	1,731	543	556
Total	\$ 122,955	\$ 108,077	\$ 115,127

Note 10 Other Liabilities and Deferred Revenue

These obligations include the following at June 30, 2014, 2013 and 2012

Asset retirement obligation	\$ 13,128	\$ 12,687	\$ 12,247
Environmental remediation	3,000	3,000	3,000
Unclaimed property	2,879	2,588	2,582
Student deposits and refunds	2,725	4,974	5,051
Reserve for legal contingencies	3,664	6,690	7,119
Deposits held in custody for others	2,425	2,260	706
Other	2,354	2,369	2,600
Total	\$ 30,175	\$ 34,568	\$ 33,305

Deferred tuition, room and board	\$ 2,825	\$ 3,159	\$ 2,864
Deferred grant revenue	6,677	5,924	6,410
Other	498	608	664
Total	\$ 10,000	\$ 9,691	\$ 9,938

Howard's assets retirement costs and obligations have been discounted using a rate of 4.9%. Amounts for the fiscal years ended were as follows

Asset retirement costs	\$ 4,565	\$ 4,565	\$ 4,565
Accumulated depreciation	2,205	2,147	2,091
Accretion Expense	410	412	414
Asset retirement obligation	13,218	12,687	12,247

Howard incurred costs related to asbestos abatement during fiscal years ended June 30, 2014, 2013 and 2012 of \$135, \$87 and \$356, respectively

Note 11 Deposits with Trustees and Self-insured Liabilities

Debt service reserve	\$ 12,880	\$ 12,880	\$ 12,878	NA	NA	NA
Capitalized interest	-	3,737	12,061	NA	NA	NA
Professional liability	5	239	6,520	\$ 54,365	\$ 55,204	\$ 42,863
Workers' compensation	12	14	3,292	27,956	30,306	32,799
Health insurance trust	956	755	3,399	4,310	4,889	4,933
Total	\$ 13,853	\$ 17,625	\$ 38,150	\$ 86,631	\$ 90,399	\$ 80,595

NA = Not applicable

(a) *Debt Service Reserve Fund*

As required by the 2011 Revenue Bonds, Howard maintains a debt service reserve fund in an amount greater than or equal to the Debt Service Fund Requirement of \$12,634 for all periods reported. The assets in the debt service reserve fund consist primarily of cash, fixed income investments and other short-term securities.

(b) *Capitalized Interest Fund*

As required by the 2011 Revenue Bonds, Howard established a capitalized interest fund of \$19,782 for the fiscal year ended June 30, 2011. These funds are intended to satisfy bond interest payments through June 30, 2014. As of June 30,

2014, the capitalized interest fund balance is \$0, reflecting interest payments of \$19,782 from the fund cumulatively

(c) Professional Liability

Howard is involved in litigation arising in the ordinary course of business Claims alleging malpractice have been asserted against the Hospital and certain faculty physicians and are currently in various stages of litigation Additional claims may be asserted arising from services provided to patients through June 30, 2014 It is the opinion of management based on the advice of actuaries and legal counsel that estimated malpractice costs accrued for fiscal years ended June 30, 2014, 2013 and 2012 of approximately \$54,365, \$55,204 and \$42,863, respectively is adequate to provide for losses resulting from probable unasserted claims and pending or threatened litigation

Professional liability activity is summarized as follows for fiscal years ended June 30, 2014, 2013 and 2012 in the table below

Beginning balance	\$ 55,204	\$ 42,863	\$ 43,141
Malpractice claims expense	14,705	16,636	7,479
Settlement payments	(15,544)	(4,295)	(7,757)
Ending balance	\$ 54,365	\$ 55,204	\$ 42,863

(d) Workers' Compensation

Prior to July 1, 2012, Howard had established a revocable trust fund to partially provide for the satisfaction of its liability under applicable workers' compensation liability The assets in the workers' compensation trust fund consisted of U S Treasury Bills and obligations, as well as domestic and foreign corporate bonds As of June 30, 2014, workers' compensation liabilities are being satisfied as claims arise Howard also maintains \$8,360 in letters of credit, which serve as collateral for specific insurance carriers These letters of credit are secured by Howard's principal lending bank Howard is self-insured for workers' compensation claims up to per occurrence retention of \$500 The excess is covered through commercial insurance

For fiscal years ended June 30, 2014, 2013 and 2012 expenses related to workers' compensation were \$3,234, \$2,433 and \$3,372, respectively and are reflected in employee benefits

The total liability for future workers' compensation liability claims was approximately \$27,956, \$30,306 and \$32,799 at June 30, 2014, 2013 and 2012, respectively, and includes liabilities for claims covered under existing insurance policies Reserves reflect actuarially determined estimates for losses on asserted claims, as well as unasserted claims arising from reported and unreported

incidents This liability is recorded on the accompanying consolidated statements of financial position in reserves for self-insured liabilities Estimated claims for which payments will be covered under existing insurance policies were \$12,731, \$15,408 and \$14,639 at June 30, 2014, 2013 and 2012, respectively, net of allowances for uncollectible amounts and are reflected in other receivables

(e) Health Insurance

Prior to July 1, 2012, Howard established a revocable self-insured trust fund for the purpose of partially funding group health benefits for its employees The assets consisted primarily of investments in money market funds As of June 30, 2014, health insurance claims are being funded as incurred Deposits to the fund are amounts withheld from employees' salaries and wages and Howard's contributions based on estimates established by the claims administrator Disbursements from the fund are made in accordance with the payment plan established with the claims administrator The total estimated liability for asserted and unasserted probable claims at June 30, 2014, 2013 and 2012, is approximately \$4,310, \$4,889 and \$4,933, respectively

Note 12 Fair Value Measurements

Howard applies applicable accounting standards for fair value measurements, defined 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 measurement date These accounting standards establish three categories for fair value measurements based upon the transparency of inputs used to value an asset or liability as of the measurement date as follows

- Level 1 – quoted market prices for identical assets or liabilities in active markets
- Level 2 – quoted market prices for similar assets or liabilities in active markets, quoted prices for identical or similar instruments in markets that are not active, or other than quoted prices in which all significant inputs and significant value drivers are observable in active markets either directly or indirectly
- Level 3 – valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are not observable.

Howard's financial assets and liabilities as of June 30, 2014, 2013 and 2012 are subject to fair value accounting

The Howard University
Notes to the Consolidated Financial Statements
For Fiscal Years Ended June 30, 2014, 2013 and 2012 (amounts in thousands)

Fair value as of June 30, 2014 is as follows

Assets:				
Unexpended bond proceeds (6)	\$ -	\$ 46,325	\$ -	\$ 46,325
Deposits with trustees (7)	968	12,885	-	13,853
Other assets (8)	-	-	4,968	4,968
Total Asset (non investment)	\$ 968	\$ 59,210	\$ 4,968	\$ 65,146
Operating investments				
Fixed Income-Government Bonds (2)	\$ 8,431	\$ -	\$ -	\$ 8,431
Common Stock (3)	31,664	-	-	31,664
Total operating investments	\$ 40,095	\$ -	\$ -	\$ 40,095
Restricted investments				
Money Market Instrument (1)	\$ -	\$ 3,434	\$ -	\$ 3,434
Common Stock (3)	38,684	-	-	38,684
Private Equity (4)	-	-	1,872	1,872
Real Estate (4)	-	-	250	250
Total restricted investments	\$ 38,684	\$ 3,434	\$ 2,122	\$ 44,240
Endowment Investments				
Money Market Instrument (1)	\$ 841	\$ 34,890	\$ -	\$ 35,731
Commingled Funds				
Emerging Market Equity (3)	-	22,357	-	22,357
Global Fixed Income (2)	-	32,693	-	32,693
International Equity (3)	-	105,359	-	105,359
US Common Stock (3)	-	22,661	-	22,661
Commodity Inflation Hedging (4)	-	19,016	-	19,016
Common Stock (3)	61,777	-	-	61,777
Fixed Income (2)				
Asset backed	-	1,840	-	1,840
Corporate Bonds	-	4,153	-	4,153
Hedge Funds (4)				
Distressed Debt	-	3,002	-	3,002
Equity Long/Short	-	9,084	-	9,084
Event Driven	-	3,697	3,804	7,501
Global Opportunities	-	7,901	-	7,901
Multi-strategy	-	24,679	3,584	28,263
Mutual Funds Investment				
Emerging Market Equity (3)	27,275	-	-	27,275
Domestic Common Stock (3)	26,838	-	-	26,838
Domestic Fixed Income (2)	57,563	-	-	57,563
International Equity (3)	9,942	-	-	9,942
Private Equity and Venture Capital (4)	-	-	91,102	91,102
Real Estate (4)	-	-	17,054	17,054
Total endowment investments	\$ 184,236	\$ 291,332	\$ 115,544	\$ 591,112
Total investments	\$ 263,015	\$ 294,766	\$ 117,666	\$ 675,447
Assets not subject to fair value reporting	\$ 1,416	\$ -	\$ -	\$ 1,416
Liabilities not subject to fair value reporting	(626)	-	-	(626)
Total assets and liabilities measured at fair value	\$ 264,773	\$ 353,976	\$ 122,634	\$ 741,383

Fair value as of June 30, 2013 is as follows

Assets:				
Unexpended bond proceeds (6)	\$ -	\$ 71,670	\$ -	\$ 71,670
Deposits with trustees (7)	770	16,855	-	17,625
Other assets (8)	-	-	4,378	4,378
Total Asset (non investment)	\$ 770	\$ 88,525	\$ 4,378	\$ 93,673
Operating investments				
Fixed Income-Government Bonds (2)	\$ 6,877	\$ -	\$ -	\$ 6,877
Common Stock (3)	28,217	-	-	28,217
Total operating investments	\$ 35,094	\$ -	\$ -	\$ 35,094
Restricted investments				
Money Market Instrument (1)	\$ -	\$ 1,089	\$ -	\$ 1,089
Common Stock (3)	34,074	-	-	34,074
Private Equity (4)	-	-	2,341	2,341
Real Estate (4)	-	-	250	250
Total restricted investments	\$ 34,074	\$ 1,089	\$ 2,591	\$ 37,754
Endowment Investments				
Money Market Instrument (1)	\$ 704	\$ 27,644	\$ -	\$ 28,348
Commingled Funds				
Global Fixed Income (2)	-	30,200	-	30,200
International Equity (3)	-	53,378	-	53,378
US Common Stock (3)	-	17,788	-	17,788
Commodity Inflation Hedging (4)	-	17,357	-	17,357
Common Stock (3)	50,741	-	-	50,741
Fixed Income (2)				
Asset backed	-	2,054	-	2,054
Corporate Bonds	-	4,804	-	4,804
Hedge Funds (4)				
Distressed Debt	-	2,793	-	2,793
Equity Long/Short	-	4,866	-	4,866
Event Driven	-	3,123	3,562	6,685
Global Opportunities	-	4,399	-	4,399
Multi-strategy	-	26,802	2,369	29,171
Mutual Funds Investment				
Emerging Market Equity (3)	51,892	-	-	51,892
Domestic Common Stock (3)	20,320	-	-	20,320
Domestic Fixed Income (2)	54,883	-	-	54,883
International Equity Security (3)	32,114	-	-	32,114
Private Equity and Venture Capital (4)	-	-	93,565	93,565
Real Estate (4)	-	-	8,715	8,715
Total endowment investments	\$ 210,654	\$ 195,208	\$ 108,211	\$ 514,073
Total investments	\$ 279,822	\$ 196,297	\$ 110,802	\$ 586,921
Assets not subject to fair value reporting	\$ 1,368	\$ -	\$ -	\$ 1,368
Liabilities not subject to fair value reporting	(277)	-	-	(277)
Total assets and liabilities measured at fair value	\$ 280,913	\$ 196,297	\$ 110,802	\$ 588,012

Fair value as of June 30, 2012 is as follows

Assets:				
Unexpended bond proceeds (6)	\$ -	\$ 87,207	\$ -	\$ 87,207
Deposits with trustees (7)	4,701	33,449	-	38,150
Total Asset (non investment)	\$ 4,701	\$ 120,656	\$ -	\$ 125,357
Operating investments				
Fixed Income-Government Bonds (2)	\$ 5,925	\$ -	\$ -	\$ 5,925
Common Stock (3)	28,500	-	-	28,500
Total operating investments	\$ 34,425	\$ -	\$ -	\$ 34,425
Restricted investments				
Money Market Instrument (1)	\$ -	\$ 670	\$ -	\$ 670
Common Stock (3)	29,075	-	-	29,075
Private Equity (4)	-	-	2,407	2,407
Real Estate (4)	-	-	250	250
Total restricted investments	\$ 29,075	\$ 670	\$ 2,657	\$ 32,402
Endowment Investments				
Money Market Instrument (1)	\$ 911	\$ 39,097	\$ -	\$ 40,008
Commingled Funds				
Global Fixed Income (2)	-	28,870	-	28,870
International Equity (3)	-	38,165	-	38,165
US Common Stock (3)	-	15,190	-	15,190
Commodity Inflation Hedging (4)	-	15,172	-	15,172
Common Stock (3)	62,946	-	-	62,946
Fixed Income (2)				
Asset backed	-	2,662	-	2,662
Corporate Bonds	-	5,765	-	5,765
Hedge Funds (4)				
Distressed Debt	-	2,298	-	2,298
Equity Long/Short	-	4,488	-	4,488
Event Driven	-	2,353	3,261	5,614
Global Opportunities	-	3,950	-	3,950
Multi-strategy	-	24,610	2,260	26,870
Mutual Funds Investment				
Emerging Market Equity (3)	28,165	-	-	28,165
Domestic Common Stock (3)	16,513	-	-	16,513
Domestic Fixed Income (2)	61,898	-	-	61,898
Private Equity and Venture Capital (4)	-	-	93,138	93,138
Real Estate (4)	-	-	9,000	9,000
Total endowment investments	\$ 170,433	\$ 182,620	\$ 107,659	\$ 460,712
Liabilities:				
Interest rate swap (5)	\$ -	\$ 21	\$ -	\$ 21
Total assets and liabilities measured at fair value	\$ 238,634	\$ 303,946	\$ 110,316	\$ 652,896

The following assumptions and estimates were used to determine fair value of each class of financial instruments listed above

- (1) Money market instruments include investments in open ended mutual funds that invest in US treasury securities, US agency bonds, certificates of deposit and corporate bonds. Funds that are quoted daily in active markets are classified as Level 1. Funds that are not quoted daily with prices based on amortized cost are classified as Level 2.
- (2) For investments in government securities and corporate bonds, fair value is based first upon quoted market prices for those securities that can be classified as Level 1. For securities where an active market is not available, fair value is determined with reference to similar securities using market prices and broker quotes for similar instruments and are classified as Level 2.
- (3) Common stocks are largely valued based on the last sales price for identical securities traded on a primary exchange. These investments are classified as Level 1. Securities that trade infrequently, or that have comparable traded assets – that trade in either active or inactive markets, are priced using available quotes and other market data that are observable as of the reporting date, and are classified as Level 2. Investments in comingled funds with underlying securities in common stock are classified as Level 2 because there is a readily determinable unit price and the units held can be redeemed in less than one month.
- (4) Alternative investments include Howard's limited partnership interests, hedge funds, private equity and real estate and commodity funds. Trading in this class of funds is infrequent and, as a result, market values are not readily determinable. The investments in privately held funds are valued based on valuation techniques that take into account each fund's underlying assets and include valuation methods such as market, cost and income approaches. In accordance with an accounting standard update governing the classification of certain investments which provide the option of Net Asset Value redemption value as Level 2, Howard has classified qualifying investments in Hedge Funds and Commodity Funds as Level 2. These investments can be redeemed on a quarterly basis with a 30 to 90 days redemption notice period. Hedge Funds and Commodity Funds with liquidation terms in excess of 90 days are classified as Level 3. Limited partnerships including private equity and real estate funds and other non-redeemable funds are categorized as Level 3.

These investments cannot be redeemed or withdrawn prior to termination of the partnership. Instead, the distributions are received through liquidation of the underlying assets of the fund. No active market exists for these funds and their valuation is based on unobservable and/or significantly adjusted inputs using the best available information provided by the partnership, including management assumptions. Due diligence procedures performed by management indicate that the values reported are reasonable. These investments are classified as Level 3.

- (5) Interest rate swaps are valued using observable and unobservable inputs, such as quotations received from counterparty dealers or brokers, whenever available and considered reliable. In instances where models are used, the value of the interest rate swap depends upon the contractual terms of, and specific risks inherent in, the instrument as well as the availability and reliability of the observed inputs. Such inputs include market prices for reference securities, yield curves, credit curves, measures of volatility, pre-payment rates, assumptions for non-performance risk, and correlations of such inputs. Certain parts of the interest rate swap arrangements have inputs which can generally be corroborated by market data and are therefore, classified as Level 2 within the fair value hierarchy.
- (6) Unexpended bond proceeds include investments in government debt security funds. These funds are not quoted daily and are valued at amortized cost. These investments are classified as Level 2.
- (7) Deposits held with trustees, including workers' compensation, professional and general liability, health insurance and bond debt service deposits, are comprised primarily of money market instruments, US treasury securities, mortgage-backed securities and corporate bonds. Money market investments are classified as either Level 1 or Level 2 based on whether their prices are quoted daily. Investments in US treasury securities are classified as Level 1 and other fixed income securities are classified as Level 2.
- (8) Other assets represent the University's beneficial interest in certain trust assets held by third parties. The fair value of this interest has been measured using the income approach as there is no active principal market trading in this interest. This interest was valued using the quoted market value for the underlying marketable securities of the Trust discounted for expected future cash flows to the University. These interests are classified as Level 3 assets as the reported fair values are based on a combination of observable and unobservable inputs.

The methods described above may produce a fair value that may not be indicative of net realizable value or reflective of future fair value. Furthermore, while

Howard believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value as of the reporting date

The following tables present the changes in amounts included in the consolidated statements of financial position for financial instruments classified within Level 3 of the valuation hierarchy defined above

Changes in Level 3 securities for the fiscal year ended June 30, 2014 is as follows

Balance July 1, 2013	\$ 95,906	\$ 5,931	\$ 8,965	\$ 4,378	\$ 115,180
Gain and Loss (Realized and Unrealized)	16,859	1,457	2,142	590	21,048
Acquisitions	8,113	-	7,012	-	15,125
Sales	(27,904)	-	(814)	-	(28,718)
Balance June 30, 2014	\$ 92,974	\$ 7,388	\$ 17,305	\$ 4,968	\$ 122,635
Change in unrealized investments held	\$ 3,212	\$ 457	\$ 2,252	\$ 589	\$ 6,510

There were no transfers into or out of Level 3 during fiscal year ended June 30, 2014

Changes in Level 3 securities for the period ended June 30, 2013 is as follows

Balance July 1, 2012	\$ 95,545	\$ 5,521	\$ 9,250	\$ -	\$ 110,316
Gain and Loss (Realized and unrealized)	13,180	703	808	(44)	14,647
Acquisitions	9,047	-	-	4,422	13,469
Sales	(21,866)	(293)	(1,093)	-	(23,252)
Balance June 30, 2013	\$ 95,906	\$ 5,931	\$ 8,965	\$ 4,378	\$ 115,180
Change in unrealized investments held	\$ 5,783	\$ 703	\$ 906	\$ (44)	\$ 7,348

There were no transfers into or out of Level 3 during fiscal year ended June 30, 2013

Changes in Level 3 securities for the fiscal year ended June 30, 2012 is as follows

Balance July 1, 2011	\$ 88,420	\$ 5,195	\$ 8,890	\$ 102,505
Gain and Loss (Realized and unrealized)	4,424	33	610	5,067
Purchases	14,260	-	136	14,396
Transfers	-	293	-	293
Sales	(11,559)	-	(386)	(11,945)
Balance June 30, 2012	\$ 95,545	\$ 5,521	\$ 9,250	\$ 110,316
Change in unrealized investments held	\$ 424	\$ 33	\$ 573	\$ 1,030

There were \$293 of transfers into Level 3 during fiscal year ended June 30, 2012

Net investment income (loss) is summarized as follows for fiscal years ended June 30, 2014, 2013 and 2012

Interest and dividends	\$ 13,810	\$ 12,553	\$ 7,870
Net realized gains (losses)	39,553	28,165	3,838
Net unrealized gains (losses)	37,855	26,329	(15,862)
Other investment income (expenses)	320	(270)	1,617
Investment expenses	(4,539)	(4,014)	(1,505)
Net investment income (loss)	86,999	62,763	(4,042)
Current year unrestricted operating return	7,053	4,639	211
Current year non-operating investment return			
Unrestricted	38,834	25,256	(825)
Restricted	41,131	32,868	(3,428)
Total current year investment return	87,018	62,763	(4,042)
Prior year return designated for current operations			
Unrestricted	(6,080)	(5,866)	(5,985)
Restricted	(7,016)	(6,647)	(6,794)
Total designated for current operation	(13,096)	(12,513)	(12,779)
Net non-operating investment return:			
Unrestricted	\$ 33,387	\$ 19,391	\$ (6,810)
Restricted	33,481	26,221	(10,222)

Investment Commitments - Howard's investment commitments as of June 30, 2014, 2013 and 2012, are summarized below. These investments do not have readily ascertainable market values and may be subject to withdrawal restrictions.

Private Equity and Venture Capital Funds	\$ 151,703	\$ 141,703	\$ 136,703
Real Estate Funds	15,000	15,000	15,000
Total financial commitment	\$ 166,703	\$ 156,703	\$ 151,703
Amounts funded	148,726	133,601	124,554
Underfunded commitment	\$ 17,977	\$ 23,102	\$ 27,149

Note 13 Net Assets

Temporarily restricted net assets consist of the following at June 30

Scholarships	\$ 54,511	\$ 47,271	\$ 41,362
Professorships	34,753	29,758	24,815
Student loans	1,173	947	690
Federal term	128,648	114,677	104,718
General operations and other	37,698	30,197	28,878
Total	\$ 256,783	\$ 222,850	\$ 200,463

The Federal term endowment restriction is for 20 years for each contribution beginning in 1985. Howard transfers the amount of the original contribution plus accumulated investment returns to unrestricted net assets at the end of each 20 year period. For fiscal years ended June 30, 2014, 2013 and 2012, the transfer amounts were \$10,612, \$8,300 and \$5,933, respectively.

Permanently restricted net assets are held in perpetuity and the income there from is only expendable for the noted purposes at June 30.

Scholarships	\$ 54,633	\$ 52,863	\$ 51,694
Professorships	24,151	23,530	17,041
Student loans	36,321	35,925	35,346
General operations and other	10,838	10,892	10,464
Total	\$ 125,943	\$ 123,210	\$ 114,545

Net assets were released from donor restrictions due to the passage of time or by incurring expenses satisfying the restricted purpose specified by the donors as noted for fiscal years ended June 30, 2014, 2013 and 2012

Federal term	\$ 10,612	\$ 8,300	\$ 5,933
Restrictions released based on purpose			
Scholarships and fellowships	3,671	4,130	5,562
Professorships	626	743	720
Student loans	127	114	160
General operations and other	2,024	2,130	2,231
Total	\$ 17,060	\$ 15,417	\$ 14,606

Note 14 Endowment Fund

Howard's endowment includes approximately 800 individual accounts established to fund scholarships, professorships, student loans, general operations and other purposes. Effective July 1, 2008, Howard adopted Financial Accounting Standards Board Staff Position – Endowments of Not-for-profit Organizations Net Asset Classifications of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA), and Enhanced Disclosures for All Endowment Funds. Howard is subject to the District of Columbia Uniform Prudent Management of Institutional Funds Act of 2008 (DC UPMIFA).

Interpretation of Relevant Law

Net Asset Classification - The Board of Trustees of Howard has interpreted the UPMIFA as requiring the preservation of the fair value of the original gift, as of the gift dates of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, Howard classifies as permanently restricted net assets:

- 1 The original value of gifts with permanent donor-directed use restrictions
- 2 The value of accumulations in accordance with the applicable donor gift instrument at the time the accumulation occurs

Any portion of the donor-restricted gift that is not classified as permanently restricted is classified as temporarily restricted until those amounts are appropriated for expenditure in a manner consistent with the standard of prudence prescribed by UPMIFA.

Spending - In accordance with UPMIFA, Howard considers the following factors in making a determination to spend or accumulate donor-restricted endowment funds

- 1 The duration and preservation of the fund
- 2 The purposes of Howard 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 appreciation of investments
- 6 Other resources of Howard
- 7 The investment policies of Howard

Management and Investment - In accordance with UPMIFA, Howard considers the following factors in making investment, as well as other management decisions regarding donor-restricted endowment funds

- 1 General economic conditions
- 2 The possible effect of inflation and deflation
- 3 The expected tax consequences, if any
- 4 The role of an investment/action in context of the entire portfolio
- 5 The expected total income and appreciation
- 6 Other University resources
- 7 The needs to preserve capital and make distributions
- 8 An asset's special relationship or value to the University's charitable purpose

As of June 30, 2014, 2013 and 2012 total endowment funds classified as permanently restricted and temporarily restricted net assets were

Permanently Restricted Net Assets			
The portion of perpetual endowment funds that is required to be retained permanently either by explicit donor stipulation or by UPMIFA	\$ 80,975	\$ 78,771	\$ 75,326
Temporarily Restricted Net Assets			
Time restricted funds	145,272	129,425	118,338
The portion of perpetual endowment funds subject to a time restriction under DC UPMIFA			
Without purpose restrictions	4,707	3,921	3,077
With purpose restrictions	64,463	54,471	45,627
Total endowment funds classified as temporarily restricted net assets	\$ 214,442	\$ 187,817	\$ 167,042

The change in value and the composition of amounts classified as endowment as of June 30, 2014 is as follows

Endowment net assets, beginning of year	\$ 250,937	\$ 187,817	\$ 78,771	\$ 517,525
Investment return				
Investment income	5,934	7,046	163	13,143
Net appreciation (realized and unrealized)	35,959	35,617	525	72,101
Total investment return	\$ 41,893	\$ 42,663	\$ 688	\$ 85,244
Contributions	330	3,475	1,199	5,004
Appropriation of endowment assets for operations	(3,131)	(9,797)	(168)	(13,096)
Other changes				
Match release	9,820	(9,820)	-	-
Transfer and other changes	41	104	485	630
Endowment net assets, end of year	\$ 299,890	\$ 214,442	\$ 80,975	\$ 595,307
Donor-restricted endowment funds	(2,666)	214,442	80,975	292,751
Board-designated endowment funds	302,556	-	-	302,556
Endowment net assets, end of year	\$ 299,890	\$ 214,442	\$ 80,975	\$ 595,307

The change in value and the composition of amounts classified as endowment as of June 30, 2013 is as follows

Endowment net assets, beginning of year	\$ 221,937	\$ 167,042	\$ 75,326	\$ 464,305
Investment return				
Investment income	5,158	6,047	207	11,412
Net appreciation (realized and unrealized)	22,478	24,522	169	47,169
Total investment return	\$ 27,636	\$ 30,569	\$ 376	\$ 58,581
Contributions	376	3,513	1,068	4,957
Appropriation of endowment assets for operations	(7,350)	(5,073)	(89)	(12,512)
Other changes				
Match release	8,300	(8,300)	-	-
Transfer and other changes	38	66	2,090	2,194
Endowment net assets, end of year	\$ 250,937	\$ 187,817	\$ 78,771	\$ 517,525
Donor-restricted endowment funds	(5,182)	187,817	78,771	261,406
Board-designated endowment funds	256,119	-	-	256,119
Endowment net assets, end of year	\$ 250,937	\$ 187,817	\$ 78,771	\$ 517,525

The change in value and the composition of amounts classified as endowment as of June 30, 2012 is as follows

Endowment net assets, beginning of year	\$ 223,310	\$ 178,855	\$ 74,530	\$ 476,695
Investment return				
Investment income	4,067	3,508	167	7,742
Net appreciation (realized and unrealized)	(4,691)	(7,477)	(721)	(12,889)
Total investment return	\$ (624)	\$ (3,969)	\$ (554)	\$ (5,147)
Contributions	350	3,628	1,316	5,294
Appropriation of endowment assets for operations	(7,072)	(5,599)	(108)	(12,779)
Other changes				
Match release	5,933	(5,933)	-	-
Transfer and other changes	40	60	142	242
Endowment net assets, end of year	\$ 221,937	\$ 167,042	\$ 75,326	\$ 464,305
Donor-restricted endowment funds	(3,915)	167,042	75,326	238,453
Board-designated endowment funds	225,852	-	-	225,852
Endowment net assets, end of year	\$ 221,937	\$ 167,042	\$ 75,326	\$ 464,305

Howard's endowment net assets include receivables related to the federal term endowment, which have not been received and therefore not included as part of endowment investments. For fiscal years ended June 30, 2014, 2013 and 2012 receivables of \$3,405, \$3,452 and \$3,623, respectively were recorded, and represent the difference between endowment investments reflected on consolidated statements of financial position and endowment net assets reported above.

Funds with Deficiencies - From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level the donor or the Trustees require Howard to retain as a fund of perpetual duration. Deficiencies of this nature, so called "underwater accounts", are reported in unrestricted net assets and totaled \$2,666, \$5,182 and \$3,915 as of June 30, 2014, 2013 and 2012, respectively. Howard has adopted a policy allowing spending in certain situations from underwater, donor-restricted endowment funds, absent overriding provisions in donor agreements. Howard's investment and spending policy is intended to conform with the UPMIFA which allows spending in underwater endowments, in support of an endowment's purpose.

Return Objectives and Risk Parameters - Howard has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to minimize the risk associated with obtaining such income streams. Endowment assets include those that the organization must hold in perpetuity or for a donor-specified period(s), as well as board-designated endowment funds. Under these

policies the endowment assets are invested through a well-diversified investment program designed to exceed the risk-adjusted performance of the market benchmark representative of each asset class over rolling five to seven year periods. Howard's objective, over time, is to obtain an average total real rate of return (inflation adjusted) that exceeds its targeted distribution amount over rolling five to seven year periods. Howard's investment strategy aims for a low to moderate level of investment risk. Actual returns in any given year may significantly vary from this objective.

Strategies Employed for Achieving Objectives - To satisfy its long-term rate-of-return objectives, Howard relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and yield (interest and dividends). Howard targets a diversified asset allocation which places greater emphasis on global public equity-based investments complimented by private markets, real estate and fixed income strategies to achieve its long-term return objectives within prudent risk constraints. The endowment's long-term target asset allocation is approved by the Investment Committee of the Board of Trustees.

Spending Policy and How the Investment Objectives Relate to Spending Policy - Howard's spending policy allows for distribution each year of up to 5 percent of its endowment fund's market value, excluding Federal term and Islamic Funds, based upon a three-year moving average with the most recent year removed. In establishing this policy, Howard considered the long-term expected return on its endowment consistent with its general goal of facilitating the ability of endowments (specifically permanent and time specific endowments) to best fulfill the purposes for which they were designed.

Note 15	Estimated Third-Party Settlements
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Certain services rendered by the Hospital are reimbursed by third-party payors at cost, based upon cost reports filed after year-end. Contractual allowances are recorded based upon preliminary estimates of reimbursable costs.

Net patient service revenue recorded under cost reimbursement agreements for the current and prior years is subject to audit and retroactive adjustments by significant third-party payors for the following years:

Medicare 2009-2014
Medicaid 2012-2014

Final settlements and changes in estimates related to Medicare and Medicaid third-party cost reports for prior years resulted in an (decrease) increase in net patient service revenues of approximately \$(8,879), \$2,756 and \$5,179 for fiscal years ended June 30, 2014, 2013 and 2012, respectively

Medicare appeals	\$ (9,472)	\$ 2,114	\$ (1,007)
Medicare pass-through	10,907	11,895	10,493
Disproportionate Share Hospital	37,406	34,656	29,513
Graduate Medical Education	5,338	5,719	4,272
Other	5,773	175	44
Total third-party settlement revenue	\$ 49,952	\$ 54,559	\$ 43,315

Note 16 Property, Plant and Equipment

Land and land improvements	\$ 27,911	\$ 27,911	\$ 27,911
Buildings and building improvements	862,238	834,969	816,208
Property held for expansion	56,929	57,013	57,013
Furniture and equipment	292,751	285,777	275,348
Library books	91,036	90,758	90,093
Equipment under capital leases	81,475	74,557	62,898
Software	112,941	107,464	97,429
Software in progress	5,833	3,228	3,635
Construction in progress	50,849	31,973	27,399
Property, plant and equipment, gross	1,581,963	1,513,650	1,457,934
Accumulated depreciation and amortization	(956,361)	(900,569)	(849,493)
Property, plant and equipment, net	\$ 625,602	\$ 613,081	\$ 608,441

For fiscal year ended June 30, 2014, there were \$70,211 in additions and non gain or loss increase (decrease) and \$1,898 in sales, disposals and retirements

Depreciation expenses for the fiscal years ended June 30, 2014, 2013 and 2012 were \$55,900, \$52,625 and \$50,453, respectively For fiscal years ended June 30, 2014, 2013 and 2012, respectively, net interest costs of \$592, \$905 and \$1,069, were incurred during construction and capitalized as part of the cost of capital projects

Note 17 Leases

Lease Obligations

Howard is obligated under capital leases for office and medical equipment that extend through 2017 and the chiller plant that extends through 2031 (see below) in the amounts of \$44,125, \$47,355 and \$43,431, respectively at June 30, 2014, 2013 and 2012. The assets are amortized over their estimated useful lives. Accumulated amortization related to the leased assets is \$46,764, \$36,845 and \$27,641, respectively.

At June 30, 2014, Howard has remaining capacity to draw an additional \$18,815 under an existing lease financing arrangement primarily to finance medical and information technology equipment. The lease periods commence in future months and continue for a period of five years after the start date.

Howard has several non-cancelable operating leases for office space and equipment that expire by 2019. Rental payments are recognized on a straight-line basis and reflected in the statements of activities within professional and administrative services expense. Rent expense related to building space and equipment for fiscal years ended June 30, 2014, 2013 and 2012 was \$5,590, \$5,832 and \$7,702, respectively.

At June 20, 2014, the minimum lease payments under capital leases and non-cancelable operating leases (with initial or remaining lease terms in excess of one year) for future years ending June 30, are as follow:

2015	\$ 13,483	\$ 1,626
2016	10,106	742
2017	6,500	472
2018	4,099	432
2019	2,902	328
2020 and thereafter	26,858	-
Obligation, gross	63,948	3,600
Amounts representing interest rates from 2% to 10%	(19,823)	-
Total Lease Obligations, net	\$ 44,125	\$ 3,600

Lease Income

Howard leases property to several area businesses, non-profit organizations and individuals under non-cancelable operating leases. Howard receives monthly income under these lease agreements, which have termination dates through 2019 and thereafter. Total lease income received for fiscal years ended June 30, 2014, 2013 and 2012 was \$1,505, \$1,384 and \$1,175, respectively.

The future minimum lease income for years ending at June 30 is as follows

2015	\$	797
2016		689
2017		625
2018		535
2019		417
2020 and thereafter		1,492
Total minimum lease income receipts	\$	4,555

Note 18 Bonds and Notes Payable

(a) Bonds Payable

Howard is obligated with respect to the following bond issues at June 30

<i>District of Columbia issues:</i>			
2010 Revenue bonds, 5.05% Serial due 2010 through 2025	\$ 8,650	\$ 9,159	\$ 9,674
2011A Revenue bonds 5.00% to 6.50% Serial due 2020 through 2041	225,250	225,250	225,250
2011B Revenue bonds 4.31% to 7.63% Serial due 2015 through 2035	65,065	65,065	65,065
Total bonds payable, gross	\$ 298,965	\$ 299,474	\$ 299,989
Unamortized bond premium (discount)	(5,771)	(5,978)	(6,204)
Total bonds payable, net	\$ 293,194	\$ 293,496	\$ 293,785

(1) 2010 Revenue Bonds

In August 2010, Howard issued \$10,400 of Series 2010 bonds. The bonds bear interest at 5.05% repayable from 2010 to 2025. The proceeds were used to retire an expiring equipment note and to fund energy related projects.

(2) 2011 Revenue Bonds

In April 2011, Howard issued \$225,250 of tax exempt revenue bonds (Series 2011A) and \$65,065 of taxable revenue bonds (Series 2011B) to refund the Series 1998 and Series 2006 bonds and to finance new capital improvements. The interest rate on the tax exempt bonds range from 5.25% to 6.50% and the bonds are repayable from 2020 to 2041. The taxable bonds bear interest between 4.31% and 7.63% and are repayable from 2015 to 2035. The average coupon is 6.57%. The 2011 bonds

require Howard to maintain a debt service fund of \$12,634. At fiscal year ended June 30, 2014 the fund balance was \$12,880.

The Series 2011A Bonds maturing on or after October 1, 2021 are subject to optional redemption by the District of Columbia, at the written direction of Howard, in its sole discretion, on or after April 1, 2021 in whole or in part at any time, at a redemption price equal to the principal amount of the Series 2011A Bonds being redeemed, plus accrued interest, if any, to the redemption date.

The Series 2011B Bonds are subject to optional redemption prior to maturity in whole or in part on any Business Day at the Make-Whole Redemption Price at the direction of Howard. 2011 Bond proceeds of \$19,782 have been used to create a deposit for capitalized interest. The remaining balance of this fund is \$0 at June 30, 2014.

Moody's Investors Service downgraded Howard's Series 2011A and 2011B bonds to Baa1 from A3, concluding the review initiated July 8, 2013. Standard & Poor's Ratings Services downgraded Howard's Series 2011A and 2011B bonds to BBB+ from A- with a stable outlook, concluding the review on March 5, 2014. The downgrade is largely driven by pressure on all of the University's major revenue sources. Howard has put into motion a strategy to boost operational efficiency and make long-term structural changes to Howard and the Hospital.

(3) Fair Value of Bonds

The estimated fair value of Howard's bonds is determined based on quoted market prices. At June 30, 2014, 2013 and 2012, the estimated fair value was approximately \$330,896, \$330,776 and \$344,872, respectively. Fair value estimates are made at a specific point in time, are subjective in nature, and involve uncertainties and matters of judgment. Howard is not required to settle its debt obligations at fair value and settlement is not possible in most cases because of the terms under which the debt was issued and legal limitations on refunding tax-exempt debt.

(b) Notes Payable

Howard is obligated with respect to the following notes payable at June 30

Bank of America Commercial Loan			
Due monthly, July 2007 through June 30, 2013 fixed interest rate of LIBOR plus 0.75%	\$ -	\$ -	\$ 780
Bank of America Property Loan			
Due monthly, through June 1, 2017 variable interest rate of LIBOR plus 3.50%	5,447	6,499	7,647
Multi-bank Agreement			
Due June 24, 2015, variable interest rate at daily LIBOR plus 2.5%	65,000	40,000	30,142
Total Notes Payable	\$ 70,447	\$ 46,499	\$ 38,569

In June 2014, Howard replaced its \$135,000 Multi-bank Credit Agreement with a \$100,000 Multi-bank Credit Agreement that extends through June, 2015. Outstanding borrowings under these agreements at June 30, 2014, 2013 and 2012 were \$65,000, \$40,000 and \$30,142, respectively.

In February 2014, Howard amended its financing agreement for the Bank of America Property Loan for the unpaid principal balance of \$5,447, extending the final maturity date from May 31, 2014 to June 1, 2017.

On July 21, 2011, Howard entered into an interest rate cap with SunTrust Bank to protect against one-month Libor rising above 2% over the next three years on a notional value of \$20,000.

(c) Compliance with Contractual Covenants

In May 2011, Howard's debt covenants were amended in conjunction with the 2011 Bond issuance and Multi-bank Credit Agreement execution. In June 2014, the debt covenants were amended for the Multi-bank Credit Agreement.

The 2011 Bond and Credit Agreement contain restrictive financial covenants as summarized in the table below as of June 30, 2014.

Debt Service Coverage Ratio	2011 Revenue Bonds	June 30 each year	1.10:1.00
Debt Service Coverage Ratio	Multi-bank Credit Agreement	June 30 each year	1.25:1.00
Liquidity Ratio	Multi-bank Credit Agreement	June 30 and December 31	0.25:1.00

At June 30, 2014 Howard was in compliance with the Liquidity Ratio for the 2011 Revenue Bonds and the Multi-bank Credit Agreement, but was not in compliance with Debt Service Coverage Ratio for the Multi-bank Credit Agreement. The University, as required by the terms of the Multi-bank Credit Agreement, has granted lenders a security interest in collateral in the form of cash and securities and delivered to their collateral agent. The carrying value of the pledged securities is \$128,952 and is reported in endowment investments. The University will pledge additional collateral when the collateral value is less than the minimum collateral amount. The collateral agent is not allowed to re-pledge or sell the collateral securities.

At June 30, 2013 and 2012 Howard was in compliance with the Liquidity Ratio and the Debt Service Coverage Ratio for the 2011 Revenue Bonds and the Multi-bank Credit Agreement.

(d) *Scheduled Bond and Note Repayments*

The scheduled principal repayments of bonds and notes payable, including sinking fund requirements, are as follows:

2013	NA	NA	\$ 2,444
2014	NA	\$ 47,041	37,182
2015	\$ 67,319	569	569
2016	3,813	1,998	1,998
2017	4,426	2,544	2,544
2018	2,771	2,771	2,771
2019	3,480	3,480	3,480
2020 and thereafter	287,603	287,570	287,570
Subtotal	369,412	345,973	338,558
Bond premiums/(discounts)	(5,771)	(5,978)	(6,204)
Total	\$ 363,641	\$ 339,995	\$ 332,354

(e) *Interest Rate Swaps*

In April 1998, Howard entered into an interest rate swap agreement, a derivative instrument, with Bank of America, N A, whereby Howard agreed to pay Bank of America a 6.7% fixed rate of interest on \$17,233 in exchange for the receipt of a floating interest payment based on the 30-day London Interbank Offered Rate (LIBOR) plus 75 basis points. (LIBOR at June 30, 2013 was 0.19%) This agreement ended June 30, 2013.

The gains and losses recognized under the interest rate swap agreements for fiscal years ended June 30, 2014, 2013 and 2012 were as follows

Cumulative (loss) at beginning of year	\$ -	\$ (21)	\$ (104)
Gain during the year	-	21	83
Cumulative (loss) at end of year	\$ -	\$ -	\$ (21)

Note 19 Retirement Plans

Pension Plan - Howard has a noncontributory defined benefit pension plan (the Plan) available to substantially all full-time employees. In accordance with government funding regulations, Howard's policy is to make annual contributions to the Plan at least equal to the minimum contribution. Based upon years of service and other factors, the Plan's benefit formula provides that eligible retirees receive a percentage of their final annual pay, based upon years of service and other factors. Plan assets consist primarily of common equity securities, U.S. Treasury securities, corporate bonds, and private investment funds. Effective July 1, 2010, the Plan no longer accrues benefits.

Post-retirement Plan - Howard provides post-retirement medical benefits and life insurance to employees who, at the time they retire, meet specified eligibility and service requirements. Howard pays a portion of the cost of such benefits depending on various factors, including employment start date, age, years of service and either the date of actual retirement or the retirement eligibility date of the participant. The post-retirement benefit plan is unfunded and has no plan assets.

Effective April 1, 2013, Howard eliminated the subsidy for post-65 medical and dental coverage for Class II and Class IV participants. This plan change is considered a significant event, and triggered a plan amendment as of the re-measurement date. The action resulted in (1) revised expense for the final quarter of the fiscal year ended June 30, 2013, which included amortization of the new prior service credit generated from the negative plan amendment and (2) reduction to the Accumulated Pension Benefit Obligation of \$113,000.

Supplemental Retirement Plan - Howard also has a supplemental retirement plan available to certain retired executives. The plan is noncontributory, unfunded and has a June 30 measurement date. The projected benefit obligation is \$1,710, \$1,737 and \$1,814 at June 30, 2014, 2013 and 2012, respectively. The amounts not yet reflected in operating expenses, but included in unrestricted net assets pertain to accumulated losses of \$943, \$882 and \$862 at June 30, 2014, 2013 and 2012, respectively. The actuarial cost method and the assumption on discount rate used to determine the benefit obligation and net periodic cost in the actuarial valuation for the year ended June 30, 2014 are consistent with the method and assumptions used for the defined benefit pension plan.

Savings Plan – Howard supplements its pension plan by offering employees a defined contribution plan under Section 403(b) of the Internal Revenue Code. Eligible employees received a contribution of 6% of base salary and are also permitted to contribute up to 15% of their base pay to the plan. The administration of the plan is provided by three financial administrators: Teachers Insurance and Annuity Association/College Retirement Equities Fund, American International Group – Variable Annuity Life Insurance Company, and Lincoln Financial. Effective July 1, 2011, Lincoln Financial has been replaced as a financial administrator by Voya Financial (formally ING Financial Advisors). These administered plans provide additional retirement benefits including the purchase of annuity contracts for eligible employees. Total costs recognized in the consolidated statements of activities were \$22,989, \$16,180 and \$23,528 for fiscal years ended June 30, 2014, 2013 and 2012, respectively. The fair value of plan assets for the savings plan for fiscal years ended June 30, 2014, 2013 and 2012 were \$921,876, \$859,653 and \$810,202, respectively. These investments are held by Howard on behalf of its employees and excluded from the consolidated statements of financial position.

Effective July 1, 2010, the Savings Plan was modified such that Howard will automatically, upon hire, contribute 6% of any eligible employee's base pay, regardless of tenure or election into the Savings Plan. Howard will contribute a matching contribution of up to 2% of employee elected self contributions.

Effective March 1, 2013, employer base (6%) and matching (2%) contributions were suspended. Employees were still able to contribute to the Savings Plan. This suspension was ended effective July 1, 2013.

The Howard University
Notes to the Consolidated Financial Statements
For Fiscal Years Ended June 30, 2014, 2013 and 2012 (amounts in thousands)

Howard recognizes a plan's overfunded or underfunded status as an asset or liability, with an offsetting adjustment to unrestricted net assets. The reconciliation of the Plan's funded status to amounts recognized in the consolidated financial statements at June 30, 2014, 2013 and 2012 are as follows:

Change in benefit obligation									
Projected benefit obligation at beginning of year	\$ 616,455	\$ 629,163	\$ 537,993	\$ 67,852	\$ 189,430	\$ 185,017	\$ 1,737	\$ 1,814	\$ 2,235
Service Cost	-	-	-	459	658	473	-	-	-
Interest Cost	28,760	26,180	29,980	3,198	6,631	10,163	78	72	117
Actuarial (gain) loss	43,938	(7,185)	88,935	4,678	(8,894)	3,408	139	95	(231)
Benefits paid	(32,619)	(31,703)	(27,745)	(10,270)	(13,656)	(14,978)	(244)	(244)	(307)
Special termination benefits	-	-	-	-	-	-	-	-	-
Medicare Part D subsidy	-	-	-	828	813	420	-	-	-
Employee contributions	-	-	-	4,557	5,825	4,927	-	-	-
Prior service amendment	-	-	-	-	-	-	-	-	-
Plan amendments	2,700	-	-	-	(112,955)	-	-	-	-
Projected benefit obligation at end of period	\$ 659,234	\$ 616,455	\$ 629,163	\$ 71,302	\$ 67,852	\$ 189,430	\$ 1,710	\$ 1,737	\$ 1,814
Change in plan assets									
Fair value of plan assets at beginning of year	489,000	460,955	463,433	-	-	-	-	-	-
Actual return on plan assets	85,230	42,383	(2,733)	-	-	-	-	-	-
Employer contributions	10,994	17,365	28,000	4,885	7,018	9,631	22,722	16,424	23,834
Employee contributions	-	-	-	4,557	5,825	4,927	-	-	-
Medicare Part D subsidy	-	-	-	828	813	420	-	-	-
Benefits paid	(32,619)	(31,703)	(27,745)	(10,270)	(13,656)	(14,978)	(244)	(244)	(307)
Fair value of plan assets at end of period	\$ 552,605	\$ 489,000	\$ 460,955	\$ -	\$ -	\$ -	NA	NA	NA
Total	\$ (106,629)	\$ (127,455)	\$ (168,208)	\$ (71,302)	\$ (67,852)	\$ (189,430)	NA	NA	NA

NA = Not Applicable

Components of net periodic benefit cost and other amounts recognized in unrestricted net assets at June 30, 2014, 2013 and 2012

Recognized in Statement of Activities									
Amortization of transition obligation	\$ -	\$ -	\$ -	\$ -	\$ 2,841	\$ 3,774	\$ -	\$ -	\$ -
Amortization of prior service cost	-	-	-	-	(1,634)	2,137	-	-	-
Amortization of net actuarial loss	7,972	8,058	3,892	621	498	228	79	75	100
Total amortization	\$ 7,972	\$ 8,058	\$ 3,892	\$ 621	\$ 1,705	\$ 6,139	\$ 79	\$ 75	\$ 100
Service Cost	-	-	-	459	658	473	22,478	16,180	23,528
Interest Cost	28,760	26,180	29,980	3,198	6,631	10,163	78	73	117
Curtailment recognition of prior service credit	-	-	-	(12,785)	-	-	-	-	-
Expected return on plan assets	(27,287)	(29,937)	(31,479)	-	-	-	-	-	-
Recognized in operating expenses	\$ 9,445	\$ 4,301	\$ 2,393	\$ (8,507)	\$ 8,994	\$ 16,775	\$ 22,635	\$ 16,328	\$ 23,745
Amortization of transition obligation	-	-	-	-	(2,841)	(3,774)	-	-	-
Amortization of prior service cost	-	-	-	-	1,634	(2,137)	-	-	-
Amortization of net actuarial loss	(7,972)	(8,058)	(3,892)	(621)	(498)	(228)	(79)	(75)	(100)
Total amortization	\$ (7,972)	\$ (8,058)	\$ (3,892)	\$ (621)	\$ (1,705)	\$ (6,139)	\$ (79)	\$ (75)	\$ (100)
Net actuarial (gain) loss during the year	(14,011)	(19,631)	123,166	2,839	(6,441)	3,408	139	95	(231)
New prior service cost arising during period	2,700	-	-	12,785	(112,955)	-	-	-	-
Total recognized in other changes in unrestricted net assets	\$ (19,283)	\$ (27,689)	\$ 119,274	\$ 15,003	\$ (121,101)	\$ (2,731)	\$ 60	\$ 20	\$ (331)
Total recognized in Statements of Activities	\$ (9,838)	\$ (23,388)	\$ 121,667	\$ 6,496	\$ (112,107)	\$ 14,044	\$ 22,695	\$ 16,348	\$ 23,414

Amounts included in unrestricted net assets at June 30, 2014, 2013 and 2012

Net actuarial loss	\$ (233,088)	\$ (249,900)	\$ (277,589)	\$ (13,675)	\$ (12,818)	\$ (19,757)
Prior service cost	(2,700)	-	-	57,927	70,712	(39,663)
Transition obligation	-	-	-	-	-	(3,787)
Total	\$ (235,788)	\$ (249,900)	\$ (277,589)	\$ 44,252	\$ 57,894	\$ (63,207)

The estimated net actuarial gain, prior service cost, and transition obligation for the pension and post-retirement plans that were accounted for as a part of net periodic benefit cost over the current fiscal year are \$9,302, \$(12,785) and \$0, respectively. Contributions of \$10,994, \$17,365 and \$28,000 were made in fiscal years 2014, 2013 and 2012, respectively.

The weighted average assumptions used to determine the benefit obligation in the actuarial valuations for fiscal years ended June 30, 2014, 2013 and 2012 were as follows:

Discount rate	4.25%	4.82%	4.29%	4.29%	4.89%	4.25%
Expected return on plan assets	7.00%	7.00%	7.50%	0.00%	0.00%	0.00%
Rate of compensation increase	-	-	-	3.50%	3.50%	3.50%

The weighted average assumptions used to determine net periodic cost in the actuarial valuations for fiscal years ended June 30, 2014, 2013 and 2012 were as follows:

Discount rate	4.82%	4.29%	5.76%	4.89%	4.25%	5.69%
Expected return on plan assets	7.00%	7.00%	7.50%	0.00%	0.00%	0.00%
Rate of compensation increase						
To age 35	-	-	-	3.50%	3.50%	3.50%
Thereafter	-	-	-	3.50%	3.50%	3.50%

The overall long-term rate of return for the pension plan assets was developed by estimating the expected long-term real return for each asset class within the portfolio. An average weighted real rate of return was computed for the portfolio which reflects the Plan's targeted asset allocation. Consideration was given to the correlation between asset classes and the anticipated real rate of return and was added to the anticipated long-term rate of inflation.

Pension plan investments as of June 30, 2014 were as follows

Pension Plan Investments				
Assets:				
Money Market Instrument (1)	\$ -	\$ 27,336	\$ -	\$ 27,336
Commingled Funds				
Emerging market equity (3)	-	5,382	-	5,382
International Equity Developed (3)	-	85,821	-	85,821
US Common Stock (3)	-	21,407	-	21,407
Commodity Inflation Hedging (8)	-	17,545	-	17,545
Common Stock (3)	40,216	-	-	40,216
Fixed Income (2)				
Asset backed	-	6,961	-	6,961
Corporate Bonds	-	2,276	-	2,276
Government Bond	65,391	-	-	65,391
Hedge Funds (4)				
Distressed Debt	-	3,002	-	3,002
Equity Long/short	-	5,271	-	5,271
Event driven	-	2,958	3,043	6,001
Multi Global opportunities	-	4,079	-	4,079
Multi strategy	-	7,342	2,578	9,920
Mutual Funds Investment				
Domestic common stock (3)	46,018	-	-	46,018
Emerging market equity (3)	7,198	-	-	7,198
Domestic Fixed Income (2)	102,539	-	-	102,539
Private Equity and Venture Capital (4)	-	-	90,901	90,901
Real Estate (4)	-	-	13,171	13,171
Total assets	\$ 261,362	\$ 189,380	\$ 109,693	\$ 560,435
Liabilities:				
Financial Derivatives – Option Contracts	-	(7)	-	(7)
Total liabilities	\$ -	\$ (7)	\$ -	\$ (7)
Total pension plan investments	\$ 261,362	\$ 189,373	\$ 109,693	\$ 560,428
Assets not subject to fair value reporting	4,557	-	-	4,557
Liabilities not subject to fair value	(12,380)	-	-	(12,380)
Total plan assets	\$ 253,539	\$ 189,373	\$ 109,693	\$ 552,605

Refer to Note 12 – Fair Value Measurements for explanation of financial instrument classifications

Pension plan investments as of June 30, 2013 were as follows

Pension Plan Investments				
Assets:				
Money Market Instrument (1)	\$ -	\$ 5,486	\$ -	\$ 5,486
Commingled Funds				
Emerging market equity (3)	-	48,256	-	48,256
US Common Stock (3)	-	26,683	-	26,683
Commodity Inflation Hedging (8)	-	16,015	-	16,015
Common Stock (3)	46,606	-	-	46,606
Fixed Income (2)				
Asset backed	-	6,281	-	6,281
Corporate Bonds	-	2,131	-	2,131
Government Bond	46,547	-	-	46,547
Hedge Funds (4)				
Distressed Debt	-	2,793	-	2,793
Equity Long/short	-	4,866	-	4,866
Event driven	-	2,561	2,849	5,410
Multi Global opportunities	-	3,752	-	3,752
Mutual Funds Investment				
Domestic common stock (3)	34,388	-	-	34,388
Emerging market equity (3)	22,242	-	-	22,242
International equity (3)	27,856	-	-	27,856
Domestic Fixed Income (2)	60,998	-	-	60,998
Real Estate (4)	-	-	8,743	8,743
Total assets	\$ 238,637	\$ 143,884	\$ 107,411	\$ 489,932
Liabilities:				
Financial Derivatives – Option Contracts	-	(239)	-	(239)
Total liabilities	\$ -	\$ (239)	\$ -	\$ (239)
Total pension plan investments	\$ 238,637	\$ 143,645	\$ 107,411	\$ 489,693
Assets not subject to fair value reporting	3,197	-	-	3,197
Liabilities not subject to fair value	(3,890)	-	-	(3,890)
Total plan assets	\$ 237,944	\$ 143,645	\$ 107,411	\$ 489,000

Pension plan investments as of June 30, 2012 were as follows

Pension Plan Investments				
Money Market Instrument (1)	\$ 821	\$ 13,151	\$ -	\$ 13,972
Commingled Funds				
Emerging market equity (3)	-	37,839	-	37,839
US Common Stock (3)	-	22,785	-	22,785
Commodity Inflation Hedging (8)	103,138	-	-	103,138
Common Stock (3)				
Fixed Income (2)	-	3,783	-	3,783
Corporate Bonds	17	1,370	-	1,387
Government Bond	45,128	-	-	45,128
Hedge Funds (4)				
Distressed Debt	-	2,298	-	2,298
Equity Long/short	-	4,488	-	4,488
Event driven	-	1,861	2,629	4,490
Inflation hedge	-	13,741	-	13,741
Multi-Global opportunities	-	3,389	-	3,389
Multi-strategy	-	23,030	1,988	25,018
Mutual Funds Investment				
Domestic common stock (3)	13,508	-	-	13,508
Emerging market equity (3)	10,198	-	-	10,198
Domestic Fixed Income (2)	53,307	-	-	53,307
Private Equity and Venture Capital (4)	-	-	93,070	93,070
Real Estate (4)	-	-	9,000	9,000
Total pension plan investments	\$ 226,117	\$ 127,735	\$ 106,687	\$ 460,539
Assets not subject to fair value reporting	1,593	-	-	1,593
Liabilities not subject to fair value	(1,176)	-	-	(1,176)
Total plan assets	\$ 226,534	\$ 127,735	\$ 106,687	\$ 460,956

The following table presents changes in amounts for financial instruments classified within Level 3 of the valuation hierarchy previously defined, at June 30, 2014

Balance July 1, 2013	\$ 93,450	\$ 5,218	\$ 8,743	\$ 107,411
Gain and Loss (Realized and Unrealized)	17,422	403	1,736	19,561
Purchases	7,926	-	3,506	11,432
Transfer out and sales	(27,897)	-	(814)	(28,711)
Balance at June 30, 2014	\$ 90,901	\$ 5,621	\$ 13,171	\$ 109,693
Change in unrealized investments held	\$ 4,073	\$ 402	\$ 1,854	\$ 6,329

The following table presents changes in amounts for financial instruments classified within Level 3 of the valuation hierarchy previously defined, at June 30, 2013

Balance July 1, 2012	\$ 93,070	\$ 4,617	\$ 9,000	\$ 106,687
Gain and Loss (Realized and Unrealized)	13,753	601	836	15,190
Purchases	8,858	-	-	8,858
Transfer out and sales	(22,231)	-	(1,093)	(23,324)
Balance at June 30, 2013	\$ 93,450	\$ 5,218	\$ 8,743	\$ 107,411
Change in unrealized investments held	\$ 5,003	\$ 601	\$ 934	\$ 6,538

The following table presents changes in amounts for financial instruments classified within Level 3 of the valuation hierarchy previously defined, at June 30, 2012

Balance July 1, 2011	\$ 85,327	\$ 4,541	\$ 8,640	\$ 98,508
Gain and Loss (Realized and Unrealized)	5,183	76	701	5,960
Purchases	14,046	-	136	14,182
Transfer out and sales	(11,486)	-	(477)	(11,963)
Balance at June 30, 2012	\$ 93,070	\$ 4,617	\$ 9,000	\$ 106,687
Change in unrealized investments held	\$ 424	\$ 76	\$ 573	\$ 1,073

Pension Plan Investment Commitments – Howard’s investment commitments as of June 30, 2014, 2013 and 2012 are summarized below. Additionally, some of these investments do not have readily ascertainable market values and may be subject to withdrawal restrictions and are less liquid than Howard’s other investments.

Private Equity Funds	\$ 144,203	\$ 139,203	\$ 136,703
Real Estate Funds	15,000	15,000	15,000
Total financial commitment	159,203	154,203	151,703
Amounts funded	144,844	133,412	124,554
Unfunded commitment	\$ 14,359	\$ 20,791	\$ 27,149

The asset allocation of the Plan is analyzed annually to determine the need for rebalancing to maintain an allocation that is within the allowable ranges. The investment strategy is to invest in asset classes that are negatively correlated to minimize overall risk in the portfolio. Interim targets outside of the allowable

ranges were set to allow for flexibility in reaching the long-term targets in the private equity and real estate categories

The actual allocation of the plan for June 30, and the allowable range is as follows

Mid-Large Cap U S Equity	11.50%	13.60%	18.00%	10-20%
Small Cap U S Equity	3.90%	4.80%	4.50%	0-10%
International Equity - Developed	15.80%	15.50%	13.10%	10-20%
Private Equity - Venture Capital	15.70%	19.10%	20.00%	5-15%
Hedge Funds	5.20%	9.00%	8.70%	5-10%
Inflation Hedging	9.70%	8.60%	7.90%	10-15%
Emerging Markets Equity	2.30%	4.50%	2.20%	0-10%
U S Long Bonds	31.70%	23.70%	22.60%	25-35%
Cash and Cash Equivalents	4.20%	1.20%	3.00%	0-5%
Total	100%	100%	100%	

The trend rate for growth in health care costs, excluding dental, used in the calculation for fiscal year 2014 is 7.58%. This growth rate was assumed to decrease gradually to 4.5% in 2030 and to remain at this level thereafter. The growth rate in the trend rate dental care costs used in the calculations for fiscal year 2014 is 5.7%. The growth rate was assumed to decrease gradually to 4.5% by 2030 and to remain at that level thereafter. The health care cost trend rate assumption has a significant effect on the obligations reported for the health care plans.

The following benefit payments, which reflect expected future service as appropriate, are expected to be paid over the next ten years as follows:

Year ending June 30				
2015	\$ 40,859	\$ 4,981	\$ (97)	\$ 4,884
2016	42,023	4,917	(98)	4,819
2017	43,129	4,878	(98)	4,780
2018	43,918	4,800	(97)	4,703
2019	42,386	4,722	(97)	4,625
Years 2020-2024	212,292	17,652	(359)	17,293
Total	\$ 424,607	\$ 41,950	\$ (846)	\$ 41,104

Note 20 Commitments and Contingencies

(a) *Federal Awards*

Howard receives substantial revenues from government grants, contracts, and Federal student financial assistance programs authorized by Title IV and Title VII of the Higher Education Act of 1965. Previous compliance audits have reported certain deficiencies in the administration of both the University's Title IV and Title VII programs and its federal grants and contracts. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and audited by the government or its designees.

(b) *Litigation and Other Claims*

During the ordinary course of business, Howard is a party to various litigation and other claims in the ordinary course of business including claims of malpractice by the Hospital and faculty physicians. It is also subject to potential future claims based on findings or accusations arising from past practices under governmental programs and regulations and tort law. In fiscal years ended June 30, 2014, 2013 and 2012 Howard reserved \$3,664, \$6,690 and \$7,119, respectively, for legal contingencies. In the opinion of management and Howard's general counsel, an appropriate monetary provision has been made to account for probable losses upon ultimate resolution of these matters.

(c) *Collective Bargaining Agreements*

Howard has several collective bargaining agreements currently in effect with unions representing approximately 1,800 employees. Certain of these agreements are in negotiations and have been extended beyond the stated expiration date.

Note 21 Related Party Transactions

(a) *Howard University Charter Middle School*

Howard University Board of Trustees founded Howard University Charter Middle School of Mathematics and Science, which operates from premises owned by Howard. The Middle School is a separate legal entity and not a component of Howard. For fiscal years ended June 30, 2014, 2013 and 2012, Howard has contributed to the Middle School as follows:

	2014	2013	2012
Cash operating support	\$ 900	\$ 764	\$ 500
Donated computer equipment	-	236	204
Facility leased (market value)	1,009	1,009	1,009
Total	\$ 1,909	\$ 2,009	\$ 1,713

(b) *The Howard Dialysis Center*

Howard and American Renal Associates, LLC (ARA) have a joint venture agreement for the operation of the Howard University Dialysis Center LLC (LLC). The entity was formed on March 1, 2012. Howard and the LLC are parties to a non-compete agreement, and Howard and ARA jointly guarantee the LLC's debt agreements.

On March 1, 2012, the LLC commenced a lease with Howard for the current space, employees and Medical Director associated with its Hospital outpatient dialysis services which will result in monthly rental income for Howard in addition to its proportionate share of earnings (losses) of the LLC.

As of June 30, 2014, 2013 and 2012 the consolidated statements of financial position for the LLC is as follows:

Total Assets	\$ 12,069	\$ 11,919	\$ 11,119
Total Liabilities	1,177	2,123	2,066
Equity			
Partner	8,986	8,986	9,000
Retained earning	1,906	810	53
Total Equity	\$ 10,892	\$ 9,796	\$ 9,053
ARA interest	\$ 5,555	\$ 4,996	\$ 4,617
Howard interest	\$ 5,337	\$ 4,800	\$ 4,436

(c) *Provident Group – Howard Properties, LLC*

The University entered into a 40-year ground lease with Provident Group – Howard Properties, LLC and Provident Resources Group, Inc. ("Owner") in which the Owner will design, construct and furnish two Student Dormitory Facilities ("dorms") for the benefit of the University. The Owner issued \$107,965 in revenue bonds through the District of Columbia to finance the construction of the dorms. The University and Owner entered into a management agreement such that the University will be responsible for managing, operating and maintaining the dorms in conjunction with general business. In general, revenues and expenses associated with the dorms are the responsible of the Owner, and the bonds are to be repaid from revenues from the dorms. Ownership of the dorms will revert to Howard upon termination of the Ground Lease and full repayment of the debt. The dorms were completed and placed in service in August 2014.

(d) *Barnes & Noble College Booksellers, LLC*

Howard engaged Barnes & Noble College Booksellers, LLC to manage and operate its bookstore. The relationship is for the period of April 1, 2014 through March 31, 2019 with an option to renew for an additional five two-year periods, subject to mutual agreement.

Note 22 Subsequent Events

Howard performed an evaluation of subsequent events through December 23, 2014, which is the date the consolidated financial statements were issued, noting no additional events other than those as described below which materially affect the consolidated financial statements as of June 30, 2014.

(a) *Howard University Hospital*

Howard University signed a Management Service Agreement (MSA) with Paladin Healthcare. Effective October 6, 2014, Paladin Healthcare assumed responsibility for day-to-day operations of the Hospital under the oversight of a joint Howard and Paladin Healthcare Management Committee. Under the MSA, Howard will continue to be the licensed operator of the Hospital.

(b) *Compliance with Contractual Covenants*

At June 30, 2014, Howard was not in compliance with Debt Service Coverage Ratio for the Multi-Bank Credit Agreement. The non-compliance was cured October 31, 2014. See Note 18 for additional information.

(c) *2011 Revenue Bonds*

On July 3, 2014, Moody's Investors Service downgraded Howard's Series 2011A and 2011B bonds to Baa3 with a negative outlook from Baa1. The downgrade to Baa3 reflects the precipitous deterioration of the Hospital's operations.

(d) *Campus Apartments*

In August 2014, Howard entered into a subcontractor agreement with Campus Apartments to perform all management responsibilities relating to the newly constructed Student Dormitory Facilities that were completed and placed into service in August 2014.