PUBLIC DISCLOSURE COPY

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2019, or fiscal year beginning JUL 1, 2019, and ending JUN 30, 2020

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879EO for the latest information.**

OMB No. 1545-1878

2019

Name of exempt organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Name and title of officer
ANNEMIEKE MARTINEZ
INTERIM CFO AND TREASURER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ [X]	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	1,025,632,000.
2a Form 990-EZ check here ▶ [ ]	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a Form 1120-POL check here ▶ [ ]	**b Total tax** (Form 1120-POL, line 22)	**3b**	
4a Form 990-PF check here ▶ [ ]	**b Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**	
5a Form 8868 check here ▶ [ ]	**b Balance Due** (Form 8868, line 3c)	**5b**	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

[X] I authorize SB & COMPANY (**ERO firm name**) to enter my PIN 12345 (**Enter five numbers, but do not enter all zeros**)

as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 27037554321 (**Do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 05/25/21

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA **For Paperwork Reduction Act Notice, see instructions.**

Form **8879-EO** (2019)

923051 10-03-19

** PUBLIC DISCLOSURE COPY **

Form **990** (Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning JUL 1, 2019 **and ending** JUN 30, 2020

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending

C Name of organization: THE HOWARD UNIVERSITY

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 2400 6TH STREET NW | Room/suite

City or town, state or province, country, and ZIP or foreign postal code: WASHINGTON, DC 20059

D Employer identification number 53-0204707

E Telephone number 2028066100

G Gross receipts $ 1,937,327,172.

F Name and address of principal officer: ANNEMIEKE MARTINEZ
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.HOWARD.EDU

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1867 **M** State of legal domicile: DC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: WE EDUCATE STUDENTS, DEVELOP PROFESSIONALS, CONDUCT RESEARCH, AND SERVE PATIENTS.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	27
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	24
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	7054
6	Total number of volunteers (estimate if necessary)	6	99
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	6,926,122.
b	Net unrelated business taxable income from Form 990-T, line 39	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	288,539,000.	291,440,000.
	9	Program service revenue (Part VIII, line 2g)	604,131,000.	649,063,000.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	104,865,000.	62,219,000.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	44,750,000.	22,910,000.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1042285000.	1025632000.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	114,527,665.	121,077,927.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	437,315,038.	458,917,667.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 4,292,738.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	416,668,297.	386,313,406.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	968,511,000.	966,309,000.
	19	Revenue less expenses. Subtract line 18 from line 12	73,774,000.	59,323,000.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	1595463000.	1667010000.
	21	Total liabilities (Part X, line 26)	924,387,000.	966,583,000.
	22	Net assets or fund balances. Subtract line 21 from line 20	671,076,000.	700,427,000.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer | Date

▶ ANNEMIEKE MARTINEZ, INTERIM CFO AND TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
PAMELA GRAY		05/25/21		P01237506

Firm's name ▶ SB & COMPANY | Firm's EIN ▶ 25-1306171

Firm's address ▶ 10200 GRAND CENTRAL AVE, SUITE 250
OWINGS MILLS, MD 21117 | Phone no. (410)584-2218

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

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 13 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 $ 424,423,289. including grants of $ 121,077,927.) (Revenue $ 292,945,000.)
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 MORE THAN 10,000 STUDENTS.

4b (Code:) (Expenses $ 264,072,000. including grants of $) (Revenue $ 326,995,000.)
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 CLINICAL AND RESEARCH WORK WITH PROFESSIONALS THAT UNIQUELY ADDRESSES THE SPECIAL HEALTH CARE NEEDS OF MEDICALLY UNDERSERVED COMMUNITIES. HOWARD UNIVERSITY HOSPITAL ADMITS PATIENTS REGARDLESS OF THEIR ABILITY TO PAY.

4c (Code:) (Expenses $ 36,484,000. including grants of $) (Revenue $ 22,962,215.)
THE UNIVERSITY OFFERS EDUCATIONAL SUPPORT THROUGH ITS AUXILIARY SERVICES FOR THE BENEFIT OF STAFF, FACULTY AND STUDENTS AND TO COMPLEMENT THE QUALITY OF THE ACADEMIC LIFE. AUXILIARY SERVICES INCLUDE STUDENT HOUSING, FOOD SERVICES, PARKING, TRANSPORTATION SERVICES AND PUBLIC TELEVISION STATION.

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ▶ 724,979,289.

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	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
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		X
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		X
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		X
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		X
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	X	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	X	
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		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10	X	
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	X	
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	X	
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		X
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	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
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	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
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	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	X	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	X	
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	X	
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	X	
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	X	
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*	17		X
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	X	
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		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a	X	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	X	
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	X	
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? *If "Yes," complete Schedule J*	23	X	
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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		X
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		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		X
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
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? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
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, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30	X	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
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? *If "Yes," complete Schedule R, Part I*	33	X	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X	
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)? *If "Yes," complete Schedule R, Part V, line 2*	35b	X	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36	X	
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? *If "Yes," complete Schedule R, Part VI*	37		X
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	X	

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	1205		
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?	1c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
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 7054			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	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?	3a	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b	X	
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	X	
b	If "Yes," enter the name of the foreign country ▶ NIGERIA, MALAWI, SOUTH AFRICA See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
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		X
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	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
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		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring 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?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
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		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

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

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	1a	27		
	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 on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	24		
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			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
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			X
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			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
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 on Schedule O*	9			X

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		X
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	X	
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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
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	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
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	X	
b	Other officers or key employees of the organization	15b	X	
	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		X
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		

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 Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on 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, address, and telephone number of the person who possesses the organization's books and records ▶

ANNEMIEKE MARTINEZ - 202-806-2411
2244 10TH STREET NW, WASHINGTON, DC 20059

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) STACEY J. MOBLEY, ESQ. CHAIRMAN	1.00	X						0.	0.	0.
(2) MR. MARK A. L. MASON VICE CHAIR	1.00	X						0.	0.	0.
(3) DR. LAURENCE C. MORSE VICE CHAIR	1.00	X						0.	0.	0.
(4) MINNIE BAYLOR-HENRY, ESQ. BOARD TRUSTEE	1.00	X						0.	0.	0.
(5) CHARLES M. BOYD, MD BOARD TRUSTEE	1.00	X						0.	0.	0.
(6) MR. CHRIS CARR BOARD TRUSTEE	1.00	X						0.	0.	0.
(7) DONALD B. CHRISTIAN, CPA, CISA BOARD TRUSTEE	1.00	X						0.	0.	0.
(8) DR. MARSHA A. ECHOLS GRADUATE FACULTY TRUSTEE	1.00	X						153,017.	0.	21,538.
(9) MR. GODFREY GILL BOARD TRUSTEE	1.00	X						0.	0.	0.
(10) DR. RICHARD GOODMAN BOARD TRUSTEE	1.00	X						0.	0.	0.
(11) REV. DR. MICHELE V. HAGANS BOARD TRUSTEE	1.00	X						0.	0.	0.
(12) MS. LESLIE D. HALE BOARD TRUSTEE	1.00	X						0.	0.	0.
(13) DR. DANETTE G. HOWARD BOARD TRUSTEE	1.00	X						0.	0.	0.
(14) THE HONORABLE ALPHONSO JACKSON BOARD TRUSTEE	1.00	X						0.	0.	0.
(15) THE HONORABLE MARIE C. JOHNS BOARD TRUSTEE	1.00	X						0.	0.	0.
(16) DR. MARIAN JOHNSON-THOMPSON BOARD TRUSTEE	1.00	X						0.	0.	0.
(17) JILL B. LOUIS, ESQ. ALUMNI TRUSTEE	1.00	X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(18) MR. JAMES J. MURREN BOARD TRUSTEE	1.00	X						0.	0.	0.
(19) MR. EUGENE "ROCK" NEWMAN ALUMNI TRUSTEE	1.00	X						0.	0.	0.
(20) MR. TRAVIS RANDLE GRADUATE STUDENT TRUSTEE	1.00	X						0.	0.	0.
(21) THE HONORABLE RONALD A. ROSENFE BOARD TRUSTEE	1.00	X						0.	0.	0.
(22) DR. REED V. TUCKSON BOARD TRUSTEE	1.00	X						0.	0.	0.
(23) MR. CHRIS WASHINGTON ALUMNI TRUSTEE	1.00	X						0.	0.	0.
(24) MRS. BENAREE P. WILEY BOARD TRUSTEE	1.00	X						0.	0.	0.
(25) MR. SHELLEY STEWART, JR. BOARD TRUSTEE	1.00	X						0.	0.	0.
(26) MS. HILARY ROSEN BOARD TRUSTEE	1.00	X						0.	0.	0.
1b Subtotal ▶								153,017.	0.	21,538.
c Total from continuation sheets to Part VII, Section A ▶								7,998,639.	0.	571,107.
d Total (add lines 1b and 1c) ▶								8,151,656.	0.	592,645.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 1,037

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
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? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

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
THOMPSON FACILITIES SERVICES LLC, 1741 BUSINESS CENTER DRIVE, SUITE 200, RESTON,	FACILITY MANAGEMENT SERVICE	22,579,214.
SODEXO INC. AND AFFILIATES, 9801 WASHINGTONIAN BLVD, GAITHERSBURG, MD 20878	FOOD SERVICE FOR STUDENTS	19,434,890.
AMN HEALTHCARE INC. 12400 HIGH BLUFF DR., SAN DIEGO, CA 92130	CLINICAL STAFFING SERVICES HOSPITAL	10,040,540.
ENGIE HOLDINGS INC., 1990 POST OAK BOULEVARD, SUITE 1900, HOUSTON, TX 77056	REPAIR MAINTENANCE - STEAM PLANT	9,760,838.
AMERICAN COMBUSTION INDUSTRIES INC, 7100 HOLLADAY TYLER ROAD, SUITE 233, GLENN	RENTAL, REPAIRS & MAINTENANCE	5,691,939.

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 ▶ 307

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(27) MR. MARQUIS TAYLOR UNDERGRADUATE STUDENT TRUSTEE	1.00	X						0.	0.	0.
(28) MR. EARL G. GRAVES, SR. TRUSTEE EMERITUS	1.00	X						0.	0.	0.
(29) DR. JOHN E. JACOB TRUSTEE EMERITUS	1.00	X						0.	0.	0.
(30) VERNON E. JORDAN, JR., ESQ TRUSTEE EMERITUS	1.00	X						0.	0.	0.
(31) MR. ROBERT L. LUMPKINS TRUSTEE EMERITUS	1.00	X						0.	0.	0.
(32) DR. CHARLES J. MCDONALD TRUSTEE EMERITUS	1.00	X						0.	0.	0.
(33) THE HONORABLE GABRIELLE K. MCDO TRUSTEE EMERITUS	1.00	X						0.	0.	0.
(34) RICHARD D. PARSONS, ESQ. TRUSTEE EMERITUS	1.00	X						0.	0.	0.
(35) MARTIN D. PAYSON, ESQ. TRUSTEE EMERITUS	1.00	X						0.	0.	0.
(36) COLIN L. POWELL, USA TRUSTEE EMERITUS	1.00	X						0.	0.	0.
(37) THE HONORABLE M. KASIM REED TRUSTEE EMERITUS	1.00	X						0.	0.	0.
(38) MR. FRANK SAVAGE TRUSTEE EMERITUS	1.00	X						0.	0.	0.
(39) WAYMAN F. SMITH, III, ESQ. TRUSTEE EMERITUS	1.00	X						0.	0.	0.
(40) THE HONORABLE L. DOUGLAS WILDER TRUSTEE EMERITUS	1.00	X						0.	0.	0.
(41) WAYNE A.I. FREDERICK, MD MBA PRESIDENT	40.00	X		X				1,631,422.	0.	37,993.
(42) HUGH MIGHTY, MD VP CLINICAL AFFAIRS	40.00			X				693,529.	0.	38,555.
(43) TASHNI DUBROY, PH.D., MBA EVP & CHIEF OPERATING OFFICER	40.00			X				428,256.	0.	31,163.
(44) ANTHONY WUTOH, PH.D. PROVOST & CHIEF ACADEMIC OFFICER	40.00			X				384,929.	0.	39,758.
(45) FLORENCE PRIOLEAU, ESQ. GENERAL COUNSEL VP & SECRETARY	40.00			X				329,050.	0.	33,988.
(46) DAVID BENNETT VP OF DEVELOPMENT	40.00			X				296,439.	0.	29,215.
Total to Part VII, Section A, line 1c										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(47) MICHAEL MASCH CHIEF FINANCIAL OFFICER	40.00			X				293,077.	0.	36,852.
(48) BRUCE JONES, PH.D. VP OF RESEARCH	40.00			X				295,169.	0.	26,913.
(49) LARRY CALLAHAN CHIEF HUMAN RESOURCES OFFICER	40.00			X				285,011.	0.	40,552.
(50) DEBORAH JARVIS SVP OF CORPORATE RELATIONS	40.00			X				235,273.	0.	31,826.
(51) KENNETH HOLMES VP FOR STUDENT AFFAIRS	40.00			X				210,784.	0.	26,036.
(52) CRYSTAL BROWN VP COMMUNICATIONS	40.00			X				206,057.	0.	17,335.
(53) EDWARD CORNWELL, MD SURGEON-IN-CHIEF	40.00					X		589,919.	0.	41,464.
(54) ROBERT WILSON, MD ASSOCIATE PROFESSOR OF ORTHOPEDIC SU	40.00					X		552,587.	0.	41,857.
(55) GUOYANG LUO, MD CHAIR OF OB/GYN	40.00					X		539,939.	0.	41,039.
(56) DAMIREZ FOSSETT, MD CHAIR OF NEUROSURGERY	40.00					X		531,658.	0.	31,848.
(57) GINETTE OKOYE, MD CHAIR OF DERMATOLOGY	40.00					X		495,540.	0.	24,713.
Total to Part VII, Section A, line 1c								7,998,639.		571,107.

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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	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	403,000.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	239,143,000.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	51,894,000.				
	g Noncash contributions included in lines 1a-1f	1g	$ 2,519,950.				
	h **Total.** Add lines 1a-1f ▶			291,440,000.			
			Business Code				
Program Service Revenue	2 a ACADEMIC SERVICES		611710	326,995,000.	326,995,000.		
	b PATIENT SERVICES		611710	292,945,000.	292,945,000.		
	c AUXILIARY SERVICES		611710	29,123,000.	22,962,215.	6,160,785.	
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f ▶			649,063,000.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			15,342,000.		765,337.	14,576,663.
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
			(i) Real / (ii) Personal				
	6 a Gross rents	6a	1,751,000. /				
	b Less: rental expenses	6b	0. /				
	c Rental income or (loss)	6c	1,751,000. /				
	d Net rental income or (loss) ▶			1,751,000.			1,751,000.
			(i) Securities / (ii) Other				
	7 a Gross amount from sales of assets other than inventory	7a	927,723,203. / 30,209,000.				
	b Less: cost or other basis and sales expenses	7b	909,304,203. / 1,751,000.				
	c Gain or (loss)	7c	18,419,000. / 28,458,000.				
	d Net gain or (loss) ▶			46,877,000.			46,877,000.
	8 a Gross income from fundraising events (not including $ 403,388. of contributions reported on line 1c). See Part IV, line 18	8a	639,969.				
	b Less: direct expenses	8b	639,969.				
	c Net income or (loss) from fundraising events ▶			0.			
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities ▶						
	10 a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory ▶						
			Business Code				
Miscellaneous Revenue	11 a OTHER REVENUE		900099	21,159,000.			21,159,000.
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d ▶			21,159,000.			
	12 **Total revenue.** See instructions ▶			1025632000.	642,902,215.	6,926,122.	84,363,663.

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 domestic organizations and domestic governments. See Part IV, line 21	2,264,196.	2,264,196.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	109,368,773.	109,368,773.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	9,444,958.	9,444,958.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	8,279,008.	8,279,008.		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	362,564,674.	310,549,034.	50,222,476.	1,793,164.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	14,005,906.	11,058,071.	2,835,413.	112,422.
9 Other employee benefits	58,410,816.	52,951,387.	5,222,006.	237,423.
10 Payroll taxes	15,657,263.	12,848,401.	2,683,185.	125,677.
11 Fees for services (nonemployees):				
a Management				
b Legal	4,735,805.	143,619.	4,592,186.	
c Accounting	5,249,596.	116,688.	5,132,908.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	76,482,535.	43,176,942.	32,695,273.	610,320.
12 Advertising and promotion	3,259,425.	143,369.	3,103,282.	12,774.
13 Office expenses	44,145,810.	38,337,448.	5,672,660.	135,702.
14 Information technology	1,855,235.	756,498.	1,086,016.	12,721.
15 Royalties	4,388,406.	1,132,839.	3,251,497.	4,070.
16 Occupancy	1,474,456.	-1,455,508.	2,907,182.	22,782.
17 Travel	5,106,274.	4,550,094.	469,079.	87,101.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,577,674.	1,388,909.	188,765.	
20 Interest	25,261,429.	14,468,421.	10,760,801.	32,207.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	47,920,557.	29,471,105.	18,387,607.	61,845.
23 Insurance	19,419,018.	13,156,735.	6,262,283.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OPERATION & MAINTENANCE	45,368,515.	31,873,668.	13,389,083.	105,764.
b INSTITUTIONAL SUPPORT P	24,853,583.		24,853,583.	
c FOOD SERVICE COSTS	15,522,732.	709,306.	14,782,610.	30,816.
d GRANTS SUBCONTRACTS/TRA	14,869,499.	14,823,704.	45,795.	
e All other expenses	44,822,857.	15,421,624.	28,493,283.	907,950.
25 **Total functional expenses.** Add lines 1 through 24e	966,309,000.	724,979,289.	237,036,973.	4,292,738.
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 ▶ ☐ 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) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	29,515,000.	1	123,017,000.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	19,761,000.	3	27,351,000.
	4	Accounts receivable, net	118,901,000.	4	89,184,000.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net	6,889,000.	7	6,840,000.
	8	Inventories for sale or use	3,720,000.	8	4,939,000.
	9	Prepaid expenses and deferred charges	6,995,000.	9	8,824,000.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a 1659421000.			
	b	Less: accumulated depreciation — 10b 1112518000.	541,698,000.	10c	546,903,000.
	11	Investments - publicly traded securities	513,582,000.	11	460,408,000.
	12	Investments - other securities. See Part IV, line 11	264,306,000.	12	307,397,000.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	90,096,000.	15	92,147,000.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1595463000.	16	1667010000.
Liabilities	17	Accounts payable and accrued expenses	186,862,000.	17	163,912,000.
	18	Grants payable		18	
	19	Deferred revenue	15,862,000.	19	72,844,000.
	20	Tax-exempt bond liabilities	397,444,000.	20	384,814,000.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	64,708,000.	24	79,486,000.
	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	259,511,000.	25	265,527,000.
	26	**Total liabilities.** Add lines 17 through 25	924,387,000.	26	966,583,000.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ [X] and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	217,376,000.	27	211,353,000.
	28	Net assets with donor restrictions	453,700,000.	28	489,074,000.
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	671,076,000.	32	700,427,000.
	33	Total liabilities and net assets/fund balances	1595463000.	33	1667010000.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,025,632,000.
2	Total expenses (must equal Part IX, column (A), line 25)	2	966,309,000.
3	Revenue less expenses. Subtract line 2 from line 1	3	59,323,000.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	671,076,000.
5	Net unrealized gains (losses) on investments	5	1,540,000.
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 on Schedule O)	9	-31,512,000.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	700,427,000.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] 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?	2a		X
	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: [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	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: [ ] Separate basis [X] Consolidated basis [ ] Both consolidated and separate basis			
c	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?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
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?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

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.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization THE HOWARD UNIVERSITY

Employer identification number 53-0204707

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 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 [X] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 [ ] 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 [ ] 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 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 [ ] 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 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 [ ] 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.)
11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 [ ] 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** 932021 09-25-19 **Schedule A (Form 990 or 990-EZ) 2019**

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 VI.)						
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 section 501(c)(3) organization, check this box and **stop here** ..... ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2018 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2019.** 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 - 2018.** 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 - 2019.** 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

b **10% -facts-and-circumstances test - 2018.** 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 VI 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 III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 VI.)						
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 section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2019** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2018** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2019.** 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 - 2018.** 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 **Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV **Supporting Organizations** *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	**11a**		
b	A family member of a person described in (a) above?	**11b**		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a government entity (see instructions).*

			Yes	No
2	Activities Test. **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions		**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in **Part VI**). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9	Distributable amount for 2019 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) **Excess Distributions**	(ii) **Underdistributions Pre-2019**	(iii) **Distributable Amount for 2019**
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014			
b	From 2015			
c	From 2016			
d	From 2017			
e	From 2018			
f	**Total** of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in **Part VI.** See instructions.			
6	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in **Part VI**. See instructions.			
7	**Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2015			
b	Excess from 2016			
c	Excess from 2017			
d	Excess from 2018			
e	Excess from 2019			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2019

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

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11		$ 5,045.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14		$ 13,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
16		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
17		$ 250,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
18		$ 135,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
20		$ 7,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
21		$ 20,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
22		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
23		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
24		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25		$ 9,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
26		$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
27		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
28		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
29		$ 27,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
30		$ 7,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31		$ 99,864.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
32		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
33		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
34		$ 32,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
35		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
36		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
38		$ 45,254.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
39		$ 1,127,321.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
40		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
41		$ 5,200.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
42		$ 5,900.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
44		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
45		$ 51,200.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
46		$ 134,405.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
47		$ 10,965.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
48		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
49		$ 74,706.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
50		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
51		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
52		$ 30,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
53		$ 11,750.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
54		$ 135,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
55		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
56		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
57		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
58		$ 8,900.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
59		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
60		$ 21,245.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
61		$ 5,040.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
62		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
63		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
64		$ 7,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
65		$ 12,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
66		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
67		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
68		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
69		$ 41,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
70		$ 38,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
71		$ 5,223.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
72		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
73		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
74		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
75		$ 10,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
76		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
77		$ 13,375.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
78		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
79		$ 6,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
80		$ 14,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
81		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
82		$ 9,842.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
83		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
84		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
85		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
86		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
87		$ 8,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
88		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
89		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
90		$ 6,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
91		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
92		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
93		$ 8,300.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
94		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
95		$ 23,105.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
96		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
97		$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
98		$ 24,821.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
99		$ 5,776.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
100		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
101		$ 5,600.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
102		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
103		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
104		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
105		$ 200,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
106		$ 40,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
107		$ 13,650.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
108		$ 6,100.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
109		$ 21,790.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
110		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
111		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
112		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
113		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
114		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
115		$ 48,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
116		$ 5,130.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
117		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
118		$ 79,575.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
119		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
120		$ 14,050.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
121		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
122		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
123		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
124		$ 38,870.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
125		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
126		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
127		$ 505,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
128		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
129		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
130		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
131		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
132		$ 12,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
133		$ 7,990.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
134		$ 201,304.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
135		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
136		$ 10,900.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
137		$ 31,850.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
138		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
139		$ 5,650.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
140		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
141		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
142		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
143		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
144		$ 15,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
145		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
146		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
147		$ 13,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
148		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
149		$ 1,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
150		$ 25,145.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
151		$ 102,059.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
152		$ 75,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
153		$ 5,321.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
154		$ 5,360.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
155		$ 150,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
156		$ 11,349.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
157		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
158		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
159		$ 27,659.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
160		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
161		$ 21,400.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
162		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
163		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
164		$ 9,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
165		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
166		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
167		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
168		$ 14,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
169		$ 16,023.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
170		$ 5,100.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
171		$ 9,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
172		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
173		$ 175,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
174		$ 5,053.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
175		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
176		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
177		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
178		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
179		$ 10,100.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
180		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
181		$ 28,996.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
182		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
183		$ 127,820.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
184		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
185		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
186		$ 16,766.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
187		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
188		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
189		$ 18,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
190		$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
191		$ 19,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
192		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
193		$ 10,900.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
194		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
195		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
196		$ 13,410.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
197		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
198		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
199		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
200		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
201		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
202		$ 5,850.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
203		$ 7,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
204		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
205		$ 70,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
206		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
207		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
208		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
209		$ 1,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
210		$ 10,100.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
211		$ 6,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
212		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
213		$ 5,118.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
214		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
215		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
216		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
217		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
218		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
219		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
220		$ 75,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
221		$ 13,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
222		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
223		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
224		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
225		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
226		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
227		$ 7,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
228		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
229		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
230		$ 60,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
231		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
232		$ 17,900.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
233		$ 1,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
234		$ 5,110.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
235		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
236		$ 65,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
237		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
238		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
239		$ 125,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
240		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
241		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
242		$ 7,370.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
243		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
244		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
245		$ 359,404.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
246		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
247		$ 75,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
248		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
249		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
250		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
251		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
252		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
253		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
254		$ 1,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
255		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
256		$ 5,714.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
257		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
258		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
259		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
260		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
261		$ 32,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
262		$ 39,030.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
263		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
264		$ 5,265.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
265		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
266		$ 40,750.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
267		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
268		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
269		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
270		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
271		$ 5,150.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
272		$ 13,854.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
273		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
274		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
275		$ 5,050.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
276		$ 96,520.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
277		$ 10,425.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
278		$ 684,842.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
279		$ 22,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
280		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
281		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
282		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
283		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
284		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
285		$ 103,660.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
286		$ 32,115.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
287		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
288		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
289		$ 146,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
290		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
291		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
292		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
293		$ 5,200.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
294		$ 12,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
295		$ 10,035.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
296		$ 41,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
297		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
298		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
299		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
300		$ 12,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
301		$ 254,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
302		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
303		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
304		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
305		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
306		$ 17,350.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
307		$ 96,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
308		$ 5,750.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
309		$ 59,700.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
310		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
311		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
312		$ 63,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
313		$ 107,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
314		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
315		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
316		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
317		$ 8,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
318		$ 17,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
319		$ 5,050.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
320		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
321		$ 5,310.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
322		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
323		$ 85,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
324		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
325		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
326		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
327		$ 5,025.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
328		$ 13,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
329		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
330		$ 2,521,115.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
331		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
332		$ 7,925.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
333		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
334		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
335		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
336		$ 5,400.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
337		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
338		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
339		$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
340		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
341		$ 38,643.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
342		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
343		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
344		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
345		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
346		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
347		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
348		$ 48,555.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
349		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
350		$ 40,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
351		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
352		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
353		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
354		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
355		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
356		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
357		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
358		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
359		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
360		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
361		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
362		$ 42,738.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
363		$ 5,100.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
364		$ 200,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
365		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
366		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
367		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
368		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
369		$ 37,900.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
370		$ 7,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
371		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
372		$ 17,700.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
373		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
374		$ 16,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
375		$ 5,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
376		$ 5,913.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
377		$ 60,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
378		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
379		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
380		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
381		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
382		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
383		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
384		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
385		$ 300,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
386		$ 10,860.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
387		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
388		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
389		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
390		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
391		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
392		$ 8,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
393		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
394		$ 40,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
395		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
396		$ 215,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
397		$ 38,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
398		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
399		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
400		$ 33,535.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
401		$ 10,150.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
402		$ 10,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
403		$ 16,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
404		$ 31,292.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
405		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
406		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
407		$ 6,200.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
408		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
409		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
410		$ 110,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
411		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
412		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
413		$ 98,775.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
414		$ 56,330.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
415		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
416		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
417		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
418		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
419		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
420		$ 5,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
421		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
422		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
423		$ 11,853.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
424		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
425		$ 55,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
426		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
427		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
428		$ 13,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
429		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
430		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
431		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
432		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
433		$ 6,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
434		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
435		$ 18,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
436		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
437		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
438		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
439		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
440		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
441		$ 9,504.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
442		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
443		$ 40,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
444		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
445		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
446		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
447		$ 5,190.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
448		$ 5,550.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
449		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
450		$ 7,400.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
451		$ 207,971.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
452		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
453		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
454		$ 14,059.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
455		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
456		$ 5,100.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
457		$ 42,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
458		$ 21,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
459		$ 5,487.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
460		$ 15,946.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
461		$ 28,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
462		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
463		$ 16,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
464		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
465		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
466		$ 10,232.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
467		$ 5,123.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
468		$ 105,596.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
469		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
330	MULTIPLE PIECES OF ARTWORK	$ 2,521,115.	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

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" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of 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? ☐ Yes ☐ No

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? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on 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 (for example, recreation or education)
☐ Preservation of a 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 Tax Year
a	Total number of conservation easements	2a	1
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	1
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	1

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, handling of violations, and enforcing conservation easements during the year ▶ 303

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ 27,435.

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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB 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 FASB 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) Revenue included on Form 990, Part VIII, line 1 ▶ $ 2,519,950.

(ii) Assets included in Form 990, Part X ▶ $ 40,239,000.

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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ 0.

b Assets included in Form 990, Part X ▶ $ 0.

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 make significant use of its collection items (check all that apply):

a [ ] Public exhibition
b [X] Scholarly research
c [X] Preservation for future generations
d [ ] Loan or exchange program
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 [X] No

Part IV **Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on 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:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? [ ] Yes [ ] No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII [ ]

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	701,502,000.	691,957,451.	649,951,451.	581,434,000.	594,064,000.
b Contributions	15,019,000.	8,530,000.	8,270,000.	5,296,515.	10,557,000.
c Net investment earnings, gains, and losses	27,361,000.	40,574,000.	52,101,000.	74,824,239.	-13,320,000.
d Grants or scholarships	24,535,000.	43,462,000.	22,197,000.	15,128,003.	14,274,000.
e Other expenditures for facilities and programs	-553,000.	-3,902,549.	-3,832,000.	-3,524,700.	-4,407,000.
f Administrative expenses					
g End of year balance	719,900,000.	701,502,000.	691,957,451.	649,951,451.	581,434,000.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ 52.84 %
b Permanent endowment ▶ 15.46 %
c Term endowment ▶ 31.70 %

The percentages on 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:

		Yes	No
(i) Unrelated organizations	3a(i)		X
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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" on 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		40,140,839.		40,140,839.
b Buildings		880,879,518.	567,538,847.	313,340,671.
c Leasehold improvements		35,404,728.	29,358,697.	6,046,031.
d Equipment		349,132,267.	302,357,502.	46,774,765.
e Other		353,863,648.	213,262,954.	140,600,694.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				546,903,000.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) PRIVATE EQUITY, PRIVATE		
(B) DEBT AND VENTURE CAPITAL	216,747,000.	END-OF-YEAR MARKET VALUE
(C) REAL ESTATE	90,650,000.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	307,397,000.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) UNEXPENDED BOND PROCEEDS	3,172,000.
(2) DEPOSITS WITH TRUSTEES	16,160,000.
(3) BENEFICIAL INTEREST IN TRUST	6,291,000.
(4) OPERATING RIGHT OF USE ASSETS	6,209,000.
(5) FINANCING RIGHT OF USE ASSETS	44,838,000.
(6) HEALTHCARE CONTRACT ASSETS	3,239,000.
(7) SELF-INSURED ASSETS	5,125,000.
(8) INTELLECTUAL PROPERTY COSTS	1,121,000.
(9) OTHER	5,992,000.
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	92,147,000.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) UNDERFUNDED DEFINED BENEFIT PLANS	167,649,000.
(3) RESERVE SELF-INSURED LIABILITIES	63,448,000.
(4) REFUNDABLE ADVANCES UNDER US GOV'T	5,640,000.
(5) ENVIRONMENTAL LIABILITIES	3,786,000.
(6) REDIDENCE HALL	8,076,000.
(7) UNCLAIMED PROPERTY	3,187,000.
(8) STUDENT DEPOSITS AND REFUNDS	5,798,000.
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	265,527,000.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	870,020,000.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	1,540,000.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	-31,511,000.		
e	Add lines **2a** through **2d**			2e	-29,971,000.
3	Subtract line **2e** from line **1**			3	899,991,000.
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	7,466,000.		
b	Other (Describe in Part XIII.)	4b	118,175,000.		
c	Add lines **4a** and **4b**			4c	125,641,000.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	1025632000.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	840,668,000.
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	639,000.		
e	Add lines **2a** through **2d**			2e	639,000.
3	Subtract line **2e** from line **1**			3	840,029,000.
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	7,466,000.		
b	Other (Describe in Part XIII.)	4b	118,814,000.		
c	Add lines **4a** and **4b**			4c	126,280,000.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	966,309,000.

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.

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

Part XIII Supplemental Information *(continued)*

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, 2020, AND 2019, HOWARD HAD NO UNRELATED BUSINESS INCOME AND THEREFORE HAD NO DEFERRED TAX ASSETS OR LIABILITIES. IN ADDITION, HOWARD ANALYZED ITS TAX POSITIONS FOR THE YEARS ENDED JUNE 30, 2020 AND 2019 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	-23,348,000.
UNREALIZED CHANGE IN OBLIGATION FOR POST RETIREMENT BENEFIT PLAN	-2,854,000.

Part XIII Supplemental Information *(continued)*

UNREALIZED CHANGE IN OBLIGATION FOR SUPPLEMENTAL RETIREMENT	
BENEFIT PLAN	295,000.
NET PERIOD BENEFIT COST OTHER THAN SERVICE COST	-5,604,000.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	-31,511,000.
PART XI, LINE 4B - OTHER ADJUSTMENTS:	
SCHOLARSHIPS AND GRANTS	118,814,000.
FUNDRAISING EVENT EXPENSES	-639,000.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	118,175,000.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	
FUNDRAISING EVENT EXPENSES	639,000.
PART XII, LINE 4B - OTHER ADJUSTMENTS:	
SCHOLARSHIPS AND GRANTS	118,814,000.

Part XIII Supplemental Information *(continued)*

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
OTHER	7,943,000.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047
2019
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	X	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	3	X	
	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).			
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
5	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	5a		X
b	Admissions policies?	5b		X
c	Employment of faculty or administrative staff?	5c		X
d	Scholarships or other financial assistance?	5d		X
e	Educational policies?	5e		X
f	Use of facilities?	5f		X
g	Athletic programs?	5g		X
h	Other extracurricular activities?	5h		X
	If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	X	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		X
	If you answered "Yes" on either line 6a or line 6b, explain on Part II.			
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	7	X	

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.**

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE ORGANIZATION RECEIVES FINANCIAL ASSISTANCE FROM GOVERNMENTAL AGENCIES IN THE FORM OF SCHOLARSHIP, LOANS 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" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

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" on 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? ..... [X] 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 Activities 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 the region	(d) Activities conducted in the region (by type) (such as, 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 the region	(f) Total expenditures for and investments in the region
SUB-SAHARAN AFRICA	8	84	PROGRAM SERVICES	MEDICAL AND EDUCATIONAL SERVICES	2,680,956.
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		73,442,166.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	INVESTMENTS		31,424,769.
3 a Subtotal	8	84			107,547,891.
b Total from continuation sheets to Part I	0	0			0.
c **Totals** (add lines 3a and 3b)	8	84			107,547,891.

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule F (Form 990) 2019

932071 10-12-19

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on 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 noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		STRADA COSTERIA 11, TRIESTA, ITALY	SUPPORT RESEARCH & EDUCATION	28,750.	CHECK	0.		FMV
		SANGO/OYO ROAD AGBOWO AREA PMB 01 UI POST OFFICE, IBDAN,	SUPPORT RESEARCH & EDUCATION	49,741.	CHECK	0.		FMV

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 III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on 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 noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
SCHOLARSHIPS	CENTRAL AMERICA AND THE CARIBBEAN	131	3129530.	CHECK	0.		BOOK VALUE
SCHOLARSHIPS	EAST ASIA AND THE PACIFIC	11	346,925.	CHECK	0.		BOOK VALUE
SCHOLARSHIPS	EUROPE (INCLUDING ICELAND & GREENLAND)	7	189,737.	CHECK	0.		BOOK VALUE
SCHOLARSHIPS	MIDDLE EAST AND NORTH AFRICA	24	403,769.	CHECK	0.		BOOK VALUE
SCHOLARSHIPS	NORTH AMERICA	21	512,729.	CHECK	0.		BOOK VALUE
SCHOLARSHIPS	SOUTH AMERICA	9	204,249.	CHECK	0.		BOOK VALUE
SCHOLARSHIPS	SOUTH ASIA	53	1363262.	CHECK	0.		BOOK VALUE
SCHOLARSHIPS	SUB-SAHARAN AFRICA	143	3279105.	CHECK	0.		BOOK VALUE
SCHOLARSHIPS	RUSSIA AND NEIGHBORING STATES	1	15,654.	CHECK	0.		BOOK VALUE

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)* ..... [X] 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 separately 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; don't file with Form 990)* ..... [ ] Yes [X] 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)* ..... [X] 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)* ..... [X] 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)* ..... [X] 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 separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* ..... [ ] Yes [X] 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.

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.

PART I, LINE 3:

BOOK VALUE

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" on Form 990, Part IV, line 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.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

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" on 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** [X] Mail solicitations
- **b** [X] Internet and email solicitations
- **c** [X] Phone solicitations
- **d** [X] In-person solicitations
- **e** [X] Solicitation of non-government grants
- **f** [X] Solicitation of government grants
- **g** [X] Special fundraising events

2 a 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** [X] **No**

b If "Yes," list the 10 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? Yes	No	**(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
Total ▶						

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

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

Schedule G (Form 990 or 990-EZ) 2019

932081 09-11-19

Part II **Fundraising Events.** Complete if the organization answered "Yes" on 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 CHARTER DAY DINNER (event type)	(b) Event #2 ALUMNI JAZZ BRUNCH (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	871,282.	172,075.		1,043,357.
	2 Less: Contributions	330,111.	73,277.		403,388.
	3 Gross income (line 1 minus line 2)	541,171.	98,798.		639,969.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	352,047.	84,432.		436,479.
	7 Food and beverages				
	8 Entertainment	25,150.	7,800.		32,950.
	9 Other direct expenses	163,974.	6,566.		170,540.
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				639,969.
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				0.

Part III **Gaming.** Complete if the organization answered "Yes" on 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 Noncash 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 conducts gaming activities: _____

a Is the organization licensed to conduct 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: _____

11 Does the organization conduct 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 conducted 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 to be 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 provide any additional information. See instructions.

Part IV **Supplemental Information** *(continued)*

SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

▶ Complete if the organization answered "Yes" on Form 990, Part IV, question 20.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

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	X	
b	If "Yes," was it a written policy?	1b	X	
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. ☐ Applied uniformly to all hospital facilities ☐ Applied uniformly to most hospital facilities ☐ Generally tailored to individual hospital facilities			
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 *free* care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: ☐ 100% ☒ 150% ☐ 200% ☐ Other _____ %	3a	X	
b	Did the organization use FPG as a factor in determining eligibility for providing *discounted* care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: ☐ 200% ☐ 250% ☐ 300% ☐ 350% ☐ 400% ☒ Other 325 %	3b	X	
c	If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used 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	X	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a	X	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b		X
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	X	
b	If "Yes," did the organization make it available to the public?	6b	X	

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)			1534485.	0.	1534485.	.16%
b Medicaid (from Worksheet 3, column a)			136966724	148502666	0.	.00%
c Costs of other means-tested government programs (from Worksheet 3, column b)			11583026.	5890246.	5692780.	.59%
d **Total.** Financial Assistance and Means-Tested Government Programs			150084235	154392912	7227265.	.75%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)						
f Health professions education (from Worksheet 5)			53832118.	28645087.	25187031.	2.61%
g Subsidized health services (from Worksheet 6)			42261017.	29812783.	12448234.	1.29%
h Research (from Worksheet 7)			27569000.		27569000.	2.85%
i Cash and in-kind contributions for community benefit (from Worksheet 8)		10,193	299,595.		299,595.	.03%
j **Total.** Other Benefits		10,193	123961730	58457870.	65503860.	6.78%
k **Total.** Add lines 7d and 7j		10,193	274045965	212850782	72731125.	7.53%

Part II Community 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
1 Physical improvements and housing						
2 Economic development						
3 Community support			299,595.		299,595.	.03%
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 Total			299,595.		299,595.	.03%

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

			Yes	No
1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?		1	X	
2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount	2	2,893,474.		
3 Enter 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			
4 Provide 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

5 Enter total revenue received from Medicare (including DSH and IME)	5	54,005,653.
6 Enter Medicare allowable costs of care relating to payments on line 5	6	61,245,396.
7 Subtract line 6 from line 5. This is the surplus (or shortfall)	7	-7,239,743.

8 Describe in Part VI the extent to which any shortfall reported on 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:

[X] Cost accounting system [ ] Cost to charge ratio [ ] Other

Section C. Collection Practices

		Yes	No
9a Did the organization have a written debt collection policy during the tax year?	9a	X	
b If "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	9b	X	

Part IV Management 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 %

Part V Facility Information

Section A. Hospital Facilities

(list in order of size, from largest to smallest)

How many hospital facilities did the organization operate during the tax year? 1

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)	Licensed hospital	Gen. medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
1 HOWARD UNIVERSITY HOSPITAL 2041 GEORGIA AVENUE WASHINGTON, DC 20060	X	X		X	X	X	X			

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)

Name of hospital facility or letter of facility reporting group HOWARD UNIVERSITY HOSPITAL

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1

		Yes	No
Community Health Needs Assessment			
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1		X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2		X
3 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 12	3	X	
If "Yes," indicate what the CHNA report describes (check all that apply):			
a [X] A definition of the community served by the hospital facility			
b [X] Demographics of the community			
c [X] Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d [X] How data was obtained			
e [X] The significant health needs of the community			
f [X] Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g [X] The process for identifying and prioritizing community health needs and services to meet the community health needs			
h [X] The process for consulting with persons representing the community's interests			
i [X] The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)			
j [X] Other (describe in Section C)			
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 19			
5 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 Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	X	
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a	X	
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b	X	
7 Did the hospital facility make its CHNA report widely available to the public?	7	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):			
a [X] Hospital facility's website (list url): HTTP://HUHEALTHCARE.COM/COMMUNITY			
b [X] Other website (list url): HTTP://WWW.DCHEALTHMATTERS.ORG			
c [X] Made a paper copy available for public inspection without charge at the hospital facility			
d [ ] Other (describe in Section C)			
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 16			
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	X	
a If "Yes," (list url): SEE PART V, PAGE 8			
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b		
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.			
12a 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)?	12a		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b		
c If "Yes" to line 12b, 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 (FAP)

Name of hospital facility or letter of facility reporting group HOWARD UNIVERSITY HOSPITAL

			Yes	No
	Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	13	X	
	If "Yes," indicate the eligibility criteria explained in the FAP:			
a	[X] Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of 150 % and FPG family income limit for eligibility for discounted care of 325 %			
b	[X] Income level other than FPG (describe in Section C)			
c	[ ] Asset level			
d	[ ] Medical indigency			
e	[X] Insurance status			
f	[ ] Underinsurance status			
g	[ ] Residency			
h	[X] Other (describe in Section C)			
14	Explained the basis for calculating amounts charged to patients?	14	X	
15	Explained the method for applying for financial assistance?	15	X	
	If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):			
a	[X] Described the information the hospital facility may require an individual to provide as part of his or her application			
b	[X] Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application			
c	[X] Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process			
d	[ ] Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications			
e	[ ] Other (describe in Section C)			
16	Was widely publicized within the community served by the hospital facility?	16	X	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a	[X] The FAP was widely available on a website (list url): SEE PART V, PAGE 8			
b	[X] The FAP application form was widely available on a website (list url): SEE PART V, PAGE 8			
c	[X] A plain language summary of the FAP was widely available on a website (list url): SEE PART V, PAGE 8			
d	[X] The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
e	[X] The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)			
f	[X] A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
g	[X] Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention			
h	[ ] Notified members of the community who are most likely to require financial assistance about availability of the FAP			
i	[X] The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations			
j	[X] Other (describe in Section C)			

Part V Facility Information *(continued)*

Billing and Collections

Name of hospital facility or letter of facility reporting group HOWARD UNIVERSITY HOSPITAL

		Yes	No
17 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 all of the actions the hospital facility or other authorized party may take upon nonpayment?	17	X	
18 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 ☐ Reporting to credit agency(ies)			
b ☐ Selling an individual's debt to another party			
c ☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP			
d ☐ Actions that require a legal or judicial process			
e ☐ Other similar actions (describe in Section C)			
f ☒ None of these actions or other similar actions were permitted			
19 Did the hospital facility or other authorized 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?	19		X
If "Yes," check all actions in which the hospital facility or a third party engaged:			
a ☐ Reporting to credit agency(ies)			
b ☐ Selling an individual's debt to another party			
c ☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP			
d ☐ Actions that require a legal or judicial process			
e ☐ Other similar actions (describe in Section C)			

20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply):

- **a** ☐ Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)
- **b** ☒ Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)
- **c** ☐ Processed incomplete and complete FAP applications (if not, describe in Section C)
- **d** ☐ Made presumptive eligibility determinations (if not, describe in Section C)
- **e** ☐ Other (describe in Section C)
- **f** ☐ None of these efforts were made

Policy Relating to Emergency Medical Care

21 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required 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?	21	X	
If "No," indicate why:			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)			
d ☐ Other (describe in Section C)			

Part V Facility Information *(continued)*

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

Name of hospital facility or letter of facility reporting group HOWARD UNIVERSITY HOSPITAL

		Yes	No
22 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 [X] The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period			
b [ ] The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period			
c [ ] The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period			
d [ ] The hospital facility used a prospective Medicare or Medicaid method			
23 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? If "Yes," explain in Section C.	23		X
24 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? If "Yes," explain in Section C.	24		X

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

HOWARD UNIVERSITY HOSPITAL:

PART V, SECTION B, LINE 3J: THROUGH THE WORK OF THE DC HEALTH MATTERS COLLABORATIVE, A COMPREHENSIVE COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA) WAS COMPLETED IN JULY 2019. THE COLLABORATIVE REPRESENTS A COLLABORATION AMONG HOWARD UNIVERSITY HOSPITAL AND FOUR AREA HOSPITALS (CHILDREN'S NATIONAL HEALTH SYSTEM, HSC HEALTH CARE SYSTEM, PROVIDENCE HEALTH SYSTEM, AND SIBLEY MEMORIAL HOSPITAL) AND FOUR FEDERALLY QUALIFIED HEALTH CENTERS (BREAD FOR THE CITY, COMMUNITY OF HOPE, MARY'S CENTER, AND UNITY HEALTH CARE). THE CHNA SERVES AS A COMMUNITY DRIVEN FOUNDATION FOR THE COMMUNITY IMPROVEMENT EFFORTS. THE JULY 2019 CHNA WAS COMPLETED WITH THE SAME FRAMEWORK DEVELOPED AND UTILIZED TO COMPLETE THE PREVIOUS CHNA REPORTS IN 2013 AND 2016. BASED ON OUTCOME INFORMATION GATHERED FROM THESE PREVIOUS CHNA REPORTS, IT WAS DETERMINED THAT THE JULY 2019 REPORT WOULD CONTINUE TO GATHER COMMUNITY INPUT ON THE SAME FOUR PRIORITY COMMUNITY HEALTH NEEDS THAT WERE IDENTIFIED IN THE PREVIOUS REPORT. THESE FOUR PRIORITY AREAS ARE: MENTAL HEALTH, CARE COORDINATION, HEALTH LITERACY, AND PLACE BASED CARE. IN INTERVIEWS, FOCUS GROUPS, AND TOWN HALLS, 28 THEMES EMERGED RELATED TO THESE PRIORITIES. WHEN ANALYZED, THE THEMES CAN BE ORGANIZED INTO FOUR AREAS OR DIRECTIVES FROM THE COMMUNITY: 1) FOSTER COMMUNITY DIALOGUE, 2) BUILD RELATIONSHIPS, 3) DEVELOP WORKFORCE CAPACITY, AND 4) SIMPLIFY THE PATH TO WELLNESS. THIS IS A ROADMAP FOR THE HEALTH SYSTEM TO BRING DC CLOSER TO A STATE OF HEALTH EQUITY FOR ALL RESIDENTS. THE CHNA OBJECTIVES FOR COMMUNITY HEALTH IMPROVEMENT EFFORTS ARE:

ENGAGE COMMUNITY STAKEHOLDERS IN A BI-DIRECTIONAL DIALOGUE TO IDENTIFY SYSTEMS AND POLICY APPROACHES TO ADDRESS COMMUNITY-DEFINED NEEDS AND

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

UPDATE INDICATORS RELATED TO OTHER DEMOGRAPHICS, SOCIOECONOMIC CHARACTERISTICS, HEALTH BEHAVIORS, HEALTH STATUS, AND HEALTHCARE UTILIZATION OF DC RESIDENTS ON THE PORTAL - DC HEALTH MATTERS - WITH ATTENTION TO DIFFERENCES BY WARD, RACE, ETHNICITY, AGE, AND SEX.

HOWARD UNIVERSITY HOSPITAL:

PART V, SECTION B, LINE 5: THE CHNA OBTAINED INPUT, COMMUNICATION AND COLLABORATION WITH RESIDENTS, HEALTH PROFESSIONALS, COMMUNITY ORGANIZATIONS, POLICYMAKERS AND OTHER STAKEHOLDERS. THE CHNA STUDY DESIGN USED CONCURRENT QUALITATIVE AND QUANTITATIVE METHODS TO COLLECT DATA. FOR QUALITATIVE DATA, THE COLLABORATIVE ENGAGED OVER 300 COMMUNITY STAKEHOLDERS ACROSS A DIVERSE CROSS-SECTION OF DC, SPANNING HEALTH AND NON-HEALTH DISCIPLINES. USING SEMI-STRUCTURED DATA COLLECTION TOOLS, THE CHNA CONDUCTED INTERVIEWS, FOCUS GROUPS, AND A TOWN HALL TO PROVE COMMUNITY PARTNERS ON HOW POLICY AND SYSTEM CHANGES CAN ADDRESS COMMUNITY NEEDS WITH A PARTICULAR FOCUS ON ELEVATING HEALTH EQUITY IN DC. THE RAPID DEDOOSE IDENTIFICATION OF THEMES FROM AUDIO (RITA) METHOD WAS USED TO ANALYZE THE INTERVIEW AND FOCUS GROUP DATA WITHIN THE DEDOOSE QUALITATIVE SOFTWARE. AS A SUPPLEMENT TO THE FORMAL QUALITATIVE DATA COLLECTION PROCESS, THE CHNA PILOTED THE PHOTOVOICE PROJECT WITH A GROUP OF ADOLESCENTS TO SOLICIT THEIR PERSPECTIVES RELATED TO THE INFLUENCE OF SCHOOLS AND COMMUNITIES ON THEIR MENTAL HEALTH.

THE QUANTITATIVE METHOD USED DATA FROM THE CENSUS, AMERICAN COMMUNITY SURVEY, AND CLARITAS TO PROVIDE A BASIC LANDSCAPE OF DC POPULATION CHARACTERISTICS, INCLUDING SOCIOECONOMIC FACTORS, SUCH AS THOSE RELATED TO

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

POVERTY EDUCATION, AND HOUSING. ADDITIONALLY, THE CHNA ANALYZED HEALTH CARE UTILIZATION AMONG DC RESIDENTS IN HOSPITAL, EMERGENCY DEPARTMENT, AND COMMUNITY HEALTH CENTER DATA. THESE DATA SERVE AS PROXY INDICATORS OF HEALTH CARE ACCESS AND THE EFFICACY OF PREVENTATIVE AND PRIMARY CARES SERVICES. THE QUANTITATIVE ANALYSIS REVEALED TROUBLING VARIANCE IN HEALTH , WELL-BEING, AND PREVENTATIVE BEHAVIORS THAT OFTEN CORRELATE WITH PLACE OF RESIDENT, RACE AND ETHNICITY. THESE DATA PROVIDE IMPORTANT CONTEXT AND GUIDE HOW AND WHERE RESOURCES ARE INVESTED FOR THE GREATEST IMPACT. IN AN EFFORT TO PROVIDE ONGOING TIMELY INFORMATION TO THE PUBLIC, THE MAJORITY OF THE DATA IS PUBLICLY POSTED, AND WILL BE CONTINUALLY UPDATED ON THE PORTAL AT DCHEALTHMATTERS.ORG.

THE CHNA ALSO CONSULTED REPORTS AND ASSESSMENTS RELEASED BY COLLEAGUES IN THE HEALTH SYSTEM, GOVERNMENT AGENCIES, OTHER HOSPITALS, AND ACADEMIC RESEARCHERS AS FINDINGS WERE DESIGNED, COLLECTED, AND ANALYZED.

HOWARD UNIVERSITY HOSPITAL:

PART V, SECTION B, LINE 6A: THE HOSPITAL FACILITY'S CHNA WAS CONDUCTED WITH FOUR OTHER HOSPITAL FACILITIES AS FOLLOWS: CHILDREN'S NATIONAL HEALTH SYSTEM, HSC HEALTH CARE SYSTEM, PROVIDENCE HEALTH SYSTEM, AND SIBLEY MEMORIAL HOSPITAL.

HOWARD UNIVERSITY HOSPITAL:

PART V, SECTION B, LINE 6B: THE HOSPITAL FACILITY'S CHNA WAS ALSO CONDUCTED WITH THE FOUR FEDERALLY QUALIFIED HEALTH CENTERS (FQHCS): BREAD

Part V **Facility Information** *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

FOR THE CITY, COMMUNITY OF HOPE, MARY'S CENTER, AND UNITY HEALTH CARE.

HOWARD UNIVERSITY HOSPITAL:

PART V, SECTION B, LINE 11: THE 2016 COMMUNITY HEALTH IMPROVEMENT PLAN REMAINED IN EFFECT THROUGH THE END OF THE FISCAL YEAR ENDING JUNE 30, 2020. SUBSEQUENT TO THE END OF THE TAX YEAR, A NEW CHIP WAS IMPLEMENTED WHICH WAS APPROVED FOR IMPLEMENTATION BY THE BOARD OF TRUSTEES ON JUNE 5, 2020.

THE JULY 2020 COMMUNITY HEALTH IMPROVEMENT PLAN (CHIP) CONTINUED TO ADDRESS THE FOUR PRIORITY NEEDS ADDRESSED IN THE JULY 2019 CHNA WHICH CONTINUED TO PRIORITIZE THE FOUR NEEDS IDENTIFIED IN THE 2016 ASSESSMENT: MENTAL HEALTH, CARE COORDINATION, HEALTH LITERACY, AND PLACE-BASED CARE. IT LEVERAGES THE CAPACITY, EXPERTISE, AND RELATIONSHIPS THAT HAVE BEEN BUILT TO ADDRESS THESE NEEDS MORE EFFECTIVELY. GIVEN THE TIME AND EFFORT IT TAKES TO MAKE SUBSTANTIVE PROGRESS IN THESE FOUR CRITICAL AREAS, THE COLLABORATIVE, IN CONSULTATION WITH OVER 300 COMMUNITY PARTNERS, DECIDED TO IDENTIFY NEW NEEDS. THE DATA COLLECTION PROCESS IDENTIFIED 28 THEMES FOCUS ON HOW BEST TO ADDRESS THE FOUR PRIORITY AREAS.

THE CHNA IDENTIFIED SALIENT AND IMPORTANT FINDINGS, AND COLLABORATIVE MEMBERS COMPLETED A MATRIX TO IDENTIFY STRATEGIES MOST ALIGNED WITH THEIR ORGANIZATION GOALS AND RESOURCES. THROUGH A STRUCTURED PROCESS, THE COLLABORATIVE SELECTED NINE STRATEGIES FOR THE JULY 2019 COMMUNITY HEALTH IMPROVEMENT PLAN (CHIP) THAT OFFER THE OPPORTUNITY TO INFLUENCE POLICIES, SYSTEMS, OR SOCIAL CONDITIONS THAT CAN MAKE A DIFFERENCE IN THE LIVES OF

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

DC RESIDENTS. THE COLLABORATIVE CONSOLIDATED STRATEGIES BEING ADDRESSED BY OTHER GROUPS TO ELIMINATE REDUNDANCY. FINDINGS THAT THE CHIP WILL NOT ADDRESS, WILL BE ADDRESSED WITH ONGOING WORK SUCH AS DC HEALTH'S COMMUNITY HEALTH NEEDS ASSESSMENT, THE MAYOR'S COMMISSION ON HEALTHCARE SYSTEM TRANSFORMATION FORTHCOMING RECOMMENDATIONS AND THE COMMUNITY HEALTH IMPROVEMENT EFFORTS OF THE DC HOSPITAL ASSOCIATION AND DC PRIMARY CARE ASSOCIATION.

THE MENTAL HEALTH STRATEGIES ARE: 1) ADVOCATE FOR A DISTRICT-WIDE CAPACITY ASSESSMENT AND EVALUATION OF MENTAL HEALTH SERVICES FOR ADULTS AND CHILDREN, 2) INCREASE CAPACITY BY ADDRESSING THE RECRUITMENT, RETENTION, ACCESSIBILITY, COMPETENCY, AND WORKFORCE ROLES, 3) ADVOCATE FOR POLICY-LEVEL SOLUTIONS FOR IMPROVE OUR ABILITY TO PROVIDE MENTAL HEALTH PREVENTION ACTIVITIES AND SCREENINGS AND FOR EQUITABLE DISTRIBUTION OF MENTAL HEALTH SERVICES IN DC, 4) IMPROVE CARE COORDINATION FOR MENTAL HEALTH AND SUBSTANCE ABUSE CO-OCCURRING CONDITIONS THROUGH FACILITATION OF DIRECT AND-OFFS TO THE NEXT LEVEL OF CARE AND TRACKING OF REFERRALS.

THE CARE COORDINATION STRATEGIES ARE: 1) IMPROVE IDENTIFICATION OF RESOURCES BY COLLABORATING WITH COMMUNITY BASED ORGANIZATIONS, GOVERNMENT AGENCIES, AND HEALTH CARE ORGANIZATIONS.

THE HEALTH LITERACY STRATEGIES ARE: 1) COLLABORATE WITH OTHER HEALTH CARE ORGANIZATIONS, GOVERNMENT AGENCIES, AND COMMUNITY BASED ORGANIZATIONS TO INCREASE PUBLIC AWARENESS AND EDUCATION AROUND HEALTH LITERACY AND HEALTH SYSTEM NAVIGATION, USING BEST PRACTICE APPROACHES; 2) PILOT INTERNAL SYSTEM CHANGES TO IMPROVE HEALTH LITERACY.

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

THE PLACE-BASED CARE STRATEGIES ARE: 1) ADVOCATE FOR FINANCIALS INCENTIVES TO INCREASE THE AVAILABILITY OF CONVENIENT AND CULTURALLY SENSITIVE HEALTH AND HUMAN SERVICES IN WARDS 7 AND 8, 2) ADVOCATE FOR INTEGRATION AND REIMBURSEMENT OF COMMUNITY HEALTH EDUCATORS/WORKERS/PROMOTORS IN HEALTH CARE SETTINGS AND COMMUNITY BASED SETTINGS.

THE COLLABORATIVE WILL PLAN AND EXECUTE SYSTEM CHANGE STRATEGIES THROUGH "SPRINTS". THE COLLABORATIVE IS ALSO ADOPTING NEW PROCESSES FOR THE EFFORTS THAT INCLUDE PRINCIPLES FROM THE "SCRUM" AND "COLLECTIVE IMPACT" FRAMEWORKS TO INCREASE STAKEHOLDER ENGAGEMENT AND ALLOW FOR A FLEXIBLE COLLABORATIVE APPROACH FOR ADDRESSING COMPLEX ISSUES TO IMPLEMENT THE NINE STRATEGIES. THE APPROACH WILL FOCUS ON SPRINT TEAMS TO EXECUTE ONE STRATEGY AT A TIME IN FOCUSED, TIME-LIMITED "SPRINTS", REPLACING THE 2016 CHIP WORKING GROUPS THAT MEET MONTHLY TO CONCURRENTLY ADDRESS ALL STRATEGIES.

THE COLLABORATIVE WILL ADOPT LESSONS LEARNED FROM COLLECT IMPACT, A FRAMEWORK USED FOR CROSS-SECTOR COLLABORATIONS ON POPULATION LEVEL CHANGE EFFORTS. TO SUPPORT THE CROSS-SECTOR COLLABORATION, A CROSS CUTTING STRATEGY WILL BE IMPLEMENTED. THE CROSS CUTTING STRATEGY IS TO PROVIDE SMALL COMMUNITY GRANTS TO LOCAL ORGANIZATIONS AIMING TO SUPPORT COLLABORATIVE EFFORTS THAT ADDRESS THE FOUR PRIORITY AREAS IN COMMUNITIES OF HIGH NEED AROUND POLICY, SYSTEMS, AND ENVIRONMENTAL CHANGE.

HOWARD UNIVERSITY HOSPITAL:

Part V **Facility Information** *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

PART V, SECTION B, LINE 13B: IF THE PATIENT IS ABOVE THE FPG, THE HOSPITAL ASSESSES THE ABILITY TO PAY AND WILL SET UP A PAYMENT PLAN IN COORDINATION WITH THE PATIENT.

HOWARD UNIVERSITY HOSPITAL:

PART V, SECTION B, LINE 13H: THE HOSPITAL ALSO REVIEWS OTHER DOCUMENTS, SUCH AS CREDIT CARD REPORTS, PAYSTUBS, AND LIVING EXPENSE REPORTS, ETC AS CRITERIA TO DETERMINE ELIGIBILITY FOR FREE OR DISCOUNTED CARE.

HOWARD UNIVERSITY HOSPITAL:

PART V, SECTION B, LINE 16J: THE HOSPITAL 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. THE HOSPITAL EMPLOYS AND PROVIDES FINANCIAL COUNSELORS AND PATIENT ACCOUNT CUSTOMER SERVICE REPRESENTATIVES WHO ASSIST PATIENTS IN IDENTIFYING ELIGIBILITY FOR FEDERAL AND/OR DISTRICT PROGRAMS THAT CAN PROVIDE FINANCIAL ASSISTANCE FOR QUALIFIED PATIENTS.

IN ADDITION TO THE FINANCIAL COUNSELORS AND PATIENT ACCOUNT CUSTOMER SERVICE REPRESENTATIVES, THE HOSPITAL UTILIZES A THIRD-PARTY ELIGIBILITY VENDOR TO COMPLETE PATIENT FINANCIAL ASSISTANCE INTERVIEWS WITH UNINSURED PATIENTS. THIS VENDOR ALSO ASSISTS PATIENTS WITH THE COMPLETION OF THE HOSPITAL FINANCIAL ASSISTANT APPLICATION IF THE PATIENT IS DETERMINED INELIGIBLE FOR FEDERAL AND/OR DISTRICT MEDICAL FINANCIAL ASSISTANT PROGRAMS.

Part V **Facility Information** *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

FORM 990, SCHEDULE H, PART V, SECTION B, LINE 10A

THE HOSPITAL FACILITY'S MOST RECENT ADOPTED IMPLEMENTATION STRATEGY IS PUBLICLY AVAILABLE AND POSTED ON THE FOLLOWING WEBSITE:

HTTP://WWW.DCHEALTHMATTERS.ORG/CONTENT/SITES/WASHINGTONDC/DCHM_COMMUNITY_HEALTH_IMPROVEMENT_PLAN_FINAL_NOV_2019.PDF

FORM 990, SCHEDULE H, PART V, SECTION B, LINE 16A, LINE 16B AND LINE 16C

THE FINANCIAL ASSISTANCE POLICY (FAP) WAS PUBLICLY AVAILABLE AND POSTED ON THE FOLLOWING WEBSITE:

HTTP://HUHEALTHCARE.COM/HEALTHCARE/HOSPITAL/PATIENTS-AND-VISITORS/PATIENT-FINANCIAL-SERVICES/FINANCIAL-ASSISTANCE-POLICY.COM

THE FINANCIAL ASSISTANCE POLICY (FAP) APPLICATION WAS PUBLICLY AVAILABLE AND POSTED ON THE FOLLOWING WEBSITE:

HTTP://HUHEALTHCARE.COM/HEALTHCARE/HOSPITAL/PATIENTS-AND-VISITORS/PATIENT-FINANCIAL-SERVICES/FINANCIAL-ASSISTANCE-APPLICATION.COM

A PLAIN LANGUAGE SUMMARY OF THE FINANCIAL ASSISTANCE POLICY (FAP) WAS PUBLICLY AVAILABLE AND POSTED ON THE FOLLOWING WEBSITE:

HTTP://HUHEALTHCARE.COM/HEALTHCARE/HOSPITAL/PATIENTS-AND-VISITORS/PATIENT-FINANCIAL-SERVICES/FINANCIAL-ASSISTANCE.COM

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? 0

Name and address	Type of Facility (describe)

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.

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, AND ALUMNI ARE ENGAGED. HOWARD UNIVERSITY OFFERS OVER 100 PROGRAMS, SERVICES AND ACTIVITIES THAT ARE AVAILABLE TO THE PUBLIC. SOME OF THESE INCLUDE: HEALTH EDUCATION, SCREENING AND CLINICAL SERVICES, ACTIVITIES IN COORDINATION WITH THE DISTRICT OF COLUMBIA PUBLIC SCHOOLS, BOARDER BABIES PROGRAM, AND A TOBACCO CONTROL PROGRAM. THE COMMUNITY BENEFIT REPORT IS AVAILABLE ON THE HOWARD UNIVERSITY WEBSITE.

PART I, LINE 7:

PART I, 7A: CHARITY CARE AT COST - FREE OR DISCOUNTED HEALTH CARE SERVICES PROVIDED TO PERSONS WHO MEET THE ORGANIZATION'S CRITERIA FOR

Part VI Supplemental Information *(Continuation)*

FINANCIAL ASSISTANCE AND ARE THEREFORE DEEMED UNABLE TO PAY FOR ALL OR A PORTION OF SUCH SERVICES.

PART I, 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 COVERS THE ADDITIONAL COSTS AT A FINANCIAL LOSS.

PART I, 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.

PART I, 7E: COMMUNITY HEALTH IMPROVEMENT SERVICES - ACTIVITIES AND SERVICES FOR WHICH THERE IS NO ABILITY TO GENERATE BILLS FOR SERVICES TO BE REIMBURSED. THESE SERVICES ARE NOT EXPECTED TO BE FINANCIALLY SELF-SUPPORTING, ALTHOUGH SOME MAY BE SUPPORTED BY OUTSIDE GRANTS OR OTHER MEANS OF 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, 7F:

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

Part VI Supplemental Information *(Continuation)*

THAT IS NECESSARY TO RETAIN STATE LICENSE OR CERTIFICATION BY A BOARD IN THE INDIVIDUAL'S HEALTH PROFESSION SPECIALTY.

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 COSTS, ASSOCIATED WITH BAD DEBT, CHARITY CARE ELIGIBLE ALLOWANCES, MEDICAID NON- OR UNDER-REIMBURSED SERVICES, AND OTHER MEANS-TESTED GOVERNMENT PROGRAMS, DESPITE THE FINANCIAL LOSS, THE SERVICE IS PROVIDED BECAUSE IT MEETS AND IDENTIFIED COMMUNITY NEED, SUCH AS PROVIDING ACCESS THAT IS NEEDED TO CARE FOR LOW-INCOME INDIVIDUALS. IF THE SERVICE WAS NO LONGER OFFERED, ACCESS TO HEALTH SERVICES WOULD BE IMPAIRED; OR PROVIDING THE SERVICE WOULD BECOME THE RESPONSIBILITY OF THE GEVERNMENT OR OTHER 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).

PART I, LINE 7H:

ANY STUDY OR INVESTIGATION OF WHICH THE GOAL IS TO GENERATE GENERALIZED 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

Part VI Supplemental Information *(Continuation)*

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; AND

5. 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 AGENCY.

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.

FORM 990, SCHEDULE H, PART I LINE 7H AND 7I

PART I LINE 7H: RESEARCH: ANY STUDY OR INVESTIGATION OF WHICH THE GOAL IS TO GENERATE GENERALIZED 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;

Part VI Supplemental Information *(Continuation)*

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, DELIVERY OF CARE, OR PREVENTION STUDIES RELATED TO CHANGES IN THE HEALTH CARE DELIVERY SYSTEM; AND

5. 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.

PART II, COMMUNITY BUILDING ACTIVITIES:

COMMUNITY BUILDING ACTIVITIES - HOWARD UNIVERSITY PARTICIPATES IN SEVERAL HOUSING & URBAN DEVELOPMENT (HUD) PROGRAMS WHOSE MISSION IS TO CREATE

Part VI Supplemental Information *(Continuation)*

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.

PART III, LINE 2:

IT'S CALCULATED AS BAD DEBT ATTRIBUTABLE TO PATIENT ACCOUNTS ($2,893,474) MULTIPLIED BY RATIO OF PATIENT CARE COST TO CHARGES (0.37%).

PART III, LINE 4:

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. FOR FURTHER DETAILS, PLEASE REFER TO "THE HOWARD UNIVERSITY CONSOLIDATED FINANCIAL STATEMENTS", SUPPLEMENTARY NOTES SECTION, #18 - CHARITY CARE (PAGE 64).

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.

Part VI Supplemental Information *(Continuation)*

PART III, LINE 9B:

HOWARD UNIVERSITY HOSPITAL (HUH) WILL FOREGO 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:

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.

PART VI, LINE 2:

NEEDS ASSESSMENT

IN ORDER TO COMPLY WITH THE PATIENT PROTECTION AND AFFORDABLE CARE ACT, HOWARD UNIVERSITY (HUH) COMPLETED THE COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA) AS A MEMBER OF THE DC HEALTHY COMMUNITIES COLLABORATIVE (DCHCC). AS REQUIRED, THE 2013 AND 2016 CHNA ARE 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 PART OF THIS SCHEDULE.

PART VI, LINE 3:

PATIENT EDUCATION OF ELIGIBILITY FOR ASSISTANCE

Part VI Supplemental Information *(Continuation)*

HOWARD UNIVERSITY HOSPITAL (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.

HOWARD UNIVERSITY HOSPITAL (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 TRAINED

Part VI Supplemental Information *(Continuation)*

IN HUH'S UNCOMPENSATED CARE POLICY AND ITS APPLICATION IN ORDER TO DIRECT PATIENT INQUIRIES TO THE 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.

Part VI Supplemental Information *(Continuation)*

PART VI, LINE 4:

COMMUNITY INFORMATION

HOWARD UNIVERSITY HOSPITAL (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 MAJORITY OF THE HOSPITAL'S PATIENT POPULATION HAS HEALTH CARE COVERAGE PROVIDE BY LOCAL MEDICAID, DC ALLIANCE (A PROGRAM PROVIDING MEDICAL ASSISTANCE TO QUALIFYING DISTRICT RESIDENTS WHO ARE NOT ELIGIBLE FOR OTHER FEDERAL OR LOCAL MEDICAID BENEFITS), MEDICARE PATIENTS, AND INDIGENT AND UNINSURED PATIENTS.

HUH IS A LEVEL ONE (1) TRAUMA CENTER, OFFERING COMPREHENSIVE HEALTH CARE FACILITIES IN WASHINGTON, DC. HUH SERVES THE WASHINGTON, DC POPULATION OF MORE THAN 690,000 PEOPLE, AND THE MORE THAN 6.2 MILLION PEOPLE IN THE GREATER WASHINGTON METROPOLITAN AREA (DMV). HUH IS A DISPROPORTIONAL SHARE HOSPITAL AND IN FY 2019 OUR GENERAL ADMITTANCE PAYOR MIX FOR MEDICARE AND MEDICAID BENEFIT COVERED PATIENTS WAS 26% AND 59%, RESPECTIVELY.

HOWARD UNIVERSITY IS HISTORICALLY AMONG THE TOP PRODUCERS OF BLACK MEDICAL STUDENTS IN THE NATION. IN FURTHERANCE OF THE HOSPITAL'S COMMITMENT TO EDUCATION, THE HOSPITAL MAINTAINS AN ENVIRONMENT THAT SUPPORTS THE TRAINING OF POSTGRADUATE TRAINEES, MEDICAL, DENTAL, NURSING, ALLIED HEALTH PROFESSIONALS, AND OTHER STUDENTS BY HEALTH CARE PRACTITIONERS.

THE DISTRICT OF COLUMBIA HAS HISTORICALLY HAD SOME OF THE HIGHEST RATES IN

Part VI Supplemental Information *(Continuation)*

THE NATION FOR CANCER RELATED DEATHS. HOWARD UNIVERSITY HOSPITAL'S (HUH) CANCER CENTER WAS ESTABLISHED IN ORDER TO ADDRESS HEALTH DISPARITIES IN THE LOCAL COMMUNITY, SPECIFICALLY FOR MINORITIES AND HISTORICALLY UNDERSERVED POPULATIONS. THE CANCER CENTER'S MISSION IS TO REDUCE THE BURDEN OF CANCER THROUGH RESEARCH, EDUCATION, AND SERVICE, WITH AN EMPHASIS ON THE UNIQUE ETHNIC AND CULTURAL ASPECTS OF MINORITY AND UNDERSERVED POPULATIONS. UNDER A GRANT FROM THE DISTRICT OF COLUMBIA DEPARTMENT OF HEALTH AND THE DC CANCER CONSORTIUM, THE CANCER CENTER OFFERS FREE COLON 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 WITH THE INTENT TO ADDRESS THE NEEDS OF PATIENTS AND FAMILIES IN THE WASHINGTON METROPOLITAN AREA AFFECTED BY SCD. THE CENTER CONTINUES TO ADVANCE THE TREATMENT OF PATIENTS AND FAMILIES BY OFFERING COMPREHENSIVE MEDICAL CARE, RESEARCH, TESTING, EDUCATION, COUNSELING, AND COMMUNITY OUTREACH.

HOWARD UNIVERSITY'S CENTER FOR WELLNESS AND WEIGHT LOSS SURGERY IS AN ACCREDITED CENTER OF EXCELLENCE BY THE BARIATRIC SURGERY CENTER NETWORK (BSCN) ACCREDITATION PROGRAM OF THE AMERICAN COLLEGE OF SURGEONS (ACS). THE CENTER PROVIDES A WELLNESS AND WEIGHT LOSS PROGRAM CUSTOMIZED TO FIT PATIENTS' NEEDS THROUGH BOTH SURGICAL AND MEDICAL WEIGHT LOSS PROGRAMS. THE CENTER ALSO PROVIDES PATIENTS TREATMENT TO ASSIST WITH THE PATIENTS' EMOTIONAL SUPPORT NEEDS DURING THE WEIGHT LOSS PROGRAM AND TREATMENT.

ACCORDING TO THE CENTERS FOR DISEASE CONTROL AND PREVENTION (CDC), ALMOST 23% OF THE POPULATION IN DC ARE LIVING WITH SOME TYPE OF DISABILITY. BASED

Part VI Supplemental Information *(Continuation)*

ON INFORMATION FROM THE DISTRICT OF COLUMBIA HEALTH REPORT IN 2020, 1.8% OF THE POPULATION IN THE DISTRICT OF COLUMBIA WERE LIVING WITH HIV, AND BLACK RESIDENTS HAD DISPROPORTIONATELY HIGHER RATES AT 2.8%. HOWARD UNIVERSITY HOSPITAL (HUH) OPERATES A COMMUNITY ADVISORY BOARD (CAB) AS A PART OF ITS HIV/AIDS PROGRAMS TO ASSIST IN DIRECTLY EFFORTS TO IMPROVE THE ACCESS AND AVAILABILITY OF HEALTH CARE TO THESE POPULATIONS.

PART VI, LINE 5:

HOWARD UNIVERSITY HOSPITAL (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 CLINICAL AND RESEARCH WORK WITH PRACTICING PROFESSIONALS. HUH WAS ORIGINALLY 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

Part VI Supplemental Information *(Continuation)*

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, THE COLLEGE OF NURSING, THE COLLEGE OF ALLIED HEALTH SCIENCES, THE LOUIS STOKES HEALTH SCIENCES LIBRARY; AND THE STUDENT HEALTH CENTER.

THE COMMUNITY DENTISTRY PROGRAM INCLUDES A DENTAL OUTREACH PROGRAM THAT PROVIDES HEALTH EDUCATION AND DENTAL SCREENING FOR HOMELESS CHILDREN AGES 6 TO 12 YEARS OLD IN SHELTERS. THE OUTREACH PROGRAM ALSO PROVIDES HEALTH SCREENINGS AND DENTAL CARE FOR PARENTS AND YOUNG CHILD WHO ARE ATTENDING HEAD START PROGRAMS IN THE DISTRICT OF COLUMBIA. EDUCATION AND TRAINING IS PROVIDED FOR NURSING HOME CAREGIVERS IN THE PROPER CARE FOR THE DENTAL NEEDS OF THE ELDERLY, INCLUDING ASSESSMENTS OF DENTAL PROSTHESES. OTHER OUTREACH PROGRAMS AIMED AT PROVIDING DENTAL SCREENINGS FOR PATIENTS WITH MENTAL HEALTH CONCERNS AND OTHER HANDICAP PATIENTS ARE ALSO PROVIDED.

A SIX WEEK HIGH SCHOOL ENRICHMENT PROGRAM IS PROVIDED FOR HIGH SCHOOL STUDENTS WITH A STRONG INTEREST IN THE HEALTH PROFESSIONS. PARTICIPANTS OBTAIN INSTRUCTION IN SCIENCE, MATH, RESEARCH, WRITING, AND COLLEGE

Part VI Supplemental Information *(Continuation)*

PREPARATION SKILLS. RISING SENIORS RESIDE ON CAMPUS AND RECEIVE STIPENDS PROVIDED THAT FUNDS ARE AVAILABLE.

THE MULTIDISCIPLINARY CENTER FOR GERONTOLOGY SEEKS TO IMPROVE THE QUALITY OF LIFE FOR MINORITY SENIORS THROUGH RESEARCH, TRAINING AND EDUCATIONAL PROGRAMS FOR FACULTY, STUDENTS AND COMMUNITY RESIDENTS. THE CENTER WAS ESTABLISHED IN 1994 WITH A $1 MILLION GRANT FROM THE US ADMINISTRATION ON AGING, CURRENTLY, THE CENTER IS FUNDED PRIMARILY BY EXTERNAL GRANTS. THE CENTER HAS CONTINUED TO DEVELOP AND PRODUCE POSITIVE OUTCOMES AND RESULTS IN THE FIELD OF GERONTOLOGY.

THE SPEECH AND HEARING CLINIC PROVIDES COMPREHENSIVE RESEARCH-ORIENTED CLINICAL SERVICES TO INDIVIDUALS WHO REQUIRE SPEECH, LANGUAGE AND HEARING EVALUATIONS AND/OR TREATMENT.

THE BOARDER BABIES PROGRAM PROVIDES SUPPORT FOR BABIES AND CHILDREN FROM BIRTH TO 12 YEARS OLD WHO HAVE BEEN ABANDONED AT HOWARD UNIVERSITY HOSPITAL. THE CHILDREN WERE ABUSED OR NEGLECTED, AND ARE NOW IN FOSTER CARE OR ARE LIVING WITH GRANDPARENTS OR OTHER RELATIVES.

EDUCATION GRAND ROUNDS ARE OPEN TO COMMUNITY PHYSICIANS AT NO CHARGE AND ALLOWS THE OPPORTUNITY TO EARN CATEGORY 1 CREDITS THAT ARE REQUIRED FOR RE-LICENSURE. THE PROGRAM FOCUS IS ON IMPROVING PATIENT CARE AND OUTCOMES.

HEALTH FAIRS ARE PROVIDED TO THE PUBLIC WITH HEALTH CARE INFORMATION AND SCREENING SERVICES IN VARIETY OF VENUES THROUGHOUT THE YEAR. HOWARD UNIVERSITY HOSPITAL HAS OFTEN CO-SPONSORED SUCH FAIRS WITH COMMUNITY ORGANIZATIONS AND CHURCHES.

Part VI **Supplemental Information** *(Continuation)*

THE TOBACCO CONTROL PROGRAM AIMS TO EDUCATE THE COMMUNITY ON THE DANGERS OF TOBACCO PRODUCTS. INFORMATION, SUPPORT, AND ASSISTANCE ARE PROVIDED TO SMOKERS WHO ARE TRYING TO QUIT SMOKING. THE PROGRAM ALSO SUPPORTS INITIATIVES TO PREVENT YOUTH SMOKING AND ADVOCACY CAMPAIGNS TO REDUCE TOBACCO USE AND EXPOSURE.

PART VI, LINE 7, LIST OF STATES RECEIVING COMMUNITY BENEFIT REPORT:

DC

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: THE HOWARD UNIVERSITY

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? [X] 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 Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on 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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC 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 noncash assistance	(h) Purpose of grant or assistance
AMERICAN INSTITUTES FOR RESEARCH 1000 THOMAS JEFFERSON STREET, NW WASHINGTON, DC 20007	25-0965219	501(C)(3)	86,134.	0.			SUPPORT RESEARCH & EDUCATION
ANACOSTIA ECONOMIC DEVELOPMENT CORP - 1800 MARTIN LUTHER KING JR. AVE SE - WASHINGTON, DC 20020	52-0897780	501(C)(3)	124,081.	0.			SUPPORT RESEARCH & EDUCATION
BATTELLE MEMORIAL INSTITUTE PNNL SEATTLE, WA 98124-5691	31-4379427	501(C)(3)	25,000.	0.			SUPPORT RESEARCH & EDUCATION
BOWIE STATE UNIVERSITY 14000 JERICHO PARK ROAD BOWIE, MD 20715-9465	52-6002033	501(C)(3)	58,610.	0.			SUPPORT RESEARCH & EDUCATION
COLLEGE OF WILLIAM AND MARY PO BOX 399 WILLIAMSBURG, VA 23187	54-6001718	501(C)(3)	19,462.	0.			SUPPORT RESEARCH & EDUCATION
COOPER SOFTWARE INC. 3407 DUNWOOD CROSSING DRIVE BOWIE, MD 20721	68-0641376	501(C)(3)	42,864.	0.			SUPPORT RESEARCH & EDUCATION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 30.

3 Enter total number of other organizations listed in the line 1 table ▶ 4.

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule I (Form 990) (2019)

932101 10-26-19

Part II **Continuation of Grants and Other Assistance to Governments and Organizations in the United States** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
EL CAMINO COMMUNITY COLLEGE DISTRICT - 16007 CRENSHAW BOULEVARD - TORRANCE, CA 90506	95-6001060	501(C)(3)	10,000.	0.			SUPPORT RESEARCH & EDUCATION
FAMILY AND MEDICAL COUNSELING SERIVCE - 2041 MARTIN LUTHER KING JR AVE SE SUITE 303 - WASHINGTON, DC 20020	52-1073362	501(C)(3)	40,000.	0.			SUPPORT RESEARCH & EDUCATION
GEORGETOWN UNIVERSITY 37TH AND O STREETS NW WASHINGTON, DC 20057	53-0196603	501(C)(3)	51,497.	0.			SUPPORT RESEARCH & EDUCATION
HAMPTON UNIVERSITY CAREER COUNSELING & PLANNING CENTER HAMPTON, VA 23668	54-0505990	501(C)(3)	32,066.	0.			SUPPORT RESEARCH & EDUCATION
JACKSON STATE UNIVERSITY ATTN GRANTS AND CONTRACTS JACKSON, MS 39217	64-6000507	501(C)(3)	165,858.	0.			SUPPORT RESEARCH & EDUCATION
NORFOLK STATE UNIVERSITY 700 PARK AVENUE NORFOLK, VA 23504	54-6002808	501(C)(3)	79,306.	0.			SUPPORT RESEARCH & EDUCATION
NORTH CAROLINA A&T STATE UNIVERSITY - 1601 E MARKET STREET - GREENSBORO, NC 27411	56-6000007	501(C)(3)	23,266.	0.			SUPPORT RESEARCH & EDUCATION
OPEN DATA NATION CO 3921 KANSAS AVENUE NW #304 WASHINGTON, DC 20011	47-4228774	501(C)(3)	150,000.	0.			SUPPORT RESEARCH & EDUCATION
PENNSYLVANIA STATE UNIVERSITY 820 NORTH UNIVERSITY PRESS UNIVERSITY PARK, PA 16802	24-6000376	501(C)(3)	22,168.	0.			SUPPORT RESEARCH & EDUCATION

Part II **Continuation of Grants and Other Assistance to Governments and Organizations in the United States** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
SAN JOSE UNIVERSITY RESEARCH FOUNDATION - 210 NORTH FOURTH ST - SAN JOSE, CA 95112	94-6017638	501(C)(3)	63,694.	0.			SUPPORT RESEARCH & EDUCATION
STACEY SHEILA MEROLA 8720 GEORGIA AVE STE 302 SILVER SPRING, MD 20910	45-5000874		8,000.	0.			SUPPORT RESEARCH & EDUCATION
THE MARK 4482 BARRANCA PARKWAY IRVINE, CA 92604	14-2007437	501(C)(3)	12,870.	0.			SUPPORT RESEARCH & EDUCATION
THE MAYATECH CORPORATION 8401 COLESVILLE RD #430 SILVER SPRING, MD 20910	52-1381756		28,500.	0.			SUPPORT RESEARCH & EDUCATION
THE RESEARCH FOUNDATION OF SUNY PRESS - STATE UNIVERSITY NEW YORK PRESS - HERNDON, VA 20172	14-1368361	501(C)(3)	104,700.	0.			SUPPORT RESEARCH & EDUCATION
TRUSTEES OF BOSTON UNIVERSITY 881 COMMONWEALTH AVE BOSTON, MA 02215	04-2103547	501(C)(3)	25,177.	0.			SUPPORT RESEARCH & EDUCATION
UNITY HEALTH CARE INC 1100 NEW JERSEY AVE. SE SUITE 500 WASHINGTON, DC 20003	52-1872431	501(C)(3)	51,191.	0.			SUPPORT RESEARCH & EDUCATION
UNIVERSITY OF DENVER PO BOX 911811 DENVER, CO 80291-1811	84-0404231	501(C)(3)	42,833.	0.			SUPPORT RESEARCH & EDUCATION
UNIVERSITY OF HOUSTON 4800 CALHOUN RD HOUSTON, TX 77004	74-6001399	501(C)(3)	34,905.	0.			SUPPORT RESEARCH & EDUCATION

Part II **Continuation of Grants and Other Assistance to Governments and Organizations in the United States** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 1000 HILLTOP CIRCLE BALTIMORE, MD 21250	52-6002033	501(C)(3)	124,515.	0.			SUPPORT RESEARCH & EDUCATION
UNIVERSITY OF PITTSBURGH 116 ATWOOD ST PITTSBURGH, PA 15260	25-0965591	501(C)(3)	29,104.	0.			SUPPORT RESEARCH & EDUCATION
UNIVERSITY OF PUERTO RICO AT MAYAGUEZ - RESEARCH AND DEV CENTER - MAYAGUEZ, PR 00681-9001	66-0433760	170(B)(A)(II)	200,640.	0.			SUPPORT RESEARCH & EDUCATION
UNIVERSITY OF TEXAS AT EL PASO 500 WEST UNIVRSITY AVENUE ADMIN BLD EL PASO, TX 79968	74-6000813	501(C)(3)	67,776.	0.			SUPPORT RESEARCH & EDUCATION
UNIVERSITY OF THE DISTRICT OF COLUMBIA - OFFICE OF STUDENT FINANCIAL SERVICES - WASHINGTON, DC 20008	53-6001131	501(C)(3)	51,215.	0.			SUPPORT RESEARCH & EDUCATION
VIRGINIA STATE UNIVERSITY GRANTS AND CONTRACTS PO BOX 9415 PETERSBURG, VA 23806	54-6001811	501(C)(3)	54,672.	0.			SUPPORT RESEARCH & EDUCATION
WAYNE PATTERSON 201 MASSACHUSETTS AVE NE #16 WASHINGTON, DC 20002	00-0102233	501(C)(3)	5,000.	0.			SUPPORT RESEARCH & EDUCATION
YALE UNIVERSITY PO BOX 208239 NEW HAVEN, CT 06520	06-0646973	501(C)(3)	27,501.	0.			SUPPORT RESEARCH & EDUCATION
YMCA OF METROPOLITAN WASHINGTON C/O FIRST LADIES LUNCHEON WASHINGTON, DC 20013	53-0207403	501(C)(3)	256,160.	0.			SUPPORT RESEARCH & EDUCATION

Part II **Continuation of Grants and Other Assistance to Governments and Organizations in the United States** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
ZANE NETWORKS LLC 1133 21ST STREET NW, SUITE M200 WASHINGTON, DC 20036	52-2221847		145,431.	0.			SUPPORT RESEARCH & EDUCATION

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on 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 noncash assistance
SCHOLARSHIPS	6392	109,368,773.	0.		

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

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

Part IV Supplemental Information

SUB-RECIPIENT MONITORING IN ACCORDANCE WITH UNIVERSITY POLICY. RAS AND PRINCIPAL INVESTIGATORS MONITOR STATEMENT OF WORK COMPLETION, PROGRESS REPORTS, DELIVERABLES, CHANGE TO SCOPE AND BUDGETS. THEY ALSO REVIEW AND APPROVE SUB-RECIPIENT INVOICES.

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" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	[ ] First-class or charter travel; [X] Housing allowance or residence for personal use			
	[X] Travel for companions; [X] Payments for business use of personal residence			
	[X] Tax indemnification and gross-up payments; [X] Health or social club dues or initiation fees			
	[ ] Discretionary spending account; [ ] Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on 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	1b	X	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	X	
3	Indicate which, if any, of the following the 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.			
	[X] Compensation committee; [X] Written employment contract			
	[X] Independent compensation consultant; [X] Compensation survey or study			
	[ ] Form 990 of other organizations; [X] Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on 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	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule J (Form 990) 2019

932111 10-21-19

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 on 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 aren't 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 in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DR. MARSHA A. ECHOLS	(i)	153,017.	0.	0.	12,242.	9,296.	174,555.	0.
GRADUATE FACULTY TRUSTEE	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) WAYNE A.I. FREDERICK, MD MBA	(i)	847,773.	170,000.	613,649.	19,785.	18,208.	1,669,415.	0.
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) HUGH MIGHTY, MD	(i)	663,529.	30,000.	0.	16,800.	21,755.	732,084.	0.
VP CLINICAL AFFAIRS	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) TASHNI DUBROY, PH.D., MBA	(i)	393,256.	35,000.	0.	22,400.	8,763.	459,419.	0.
EVP & CHIEF OPERATING OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) ANTHONY WUTOH, PH.D.	(i)	374,929.	10,000.	0.	22,400.	17,358.	424,687.	0.
PROVOST & CHIEF ACADEMIC OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) FLORENCE PRIOLEAU, ESQ.	(i)	309,050.	20,000.	0.	22,400.	11,588.	363,038.	0.
GENERAL COUNSEL VP & SECRETARY	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) DAVID BENNETT	(i)	276,439.	20,000.	0.	21,531.	7,684.	325,654.	0.
VP OF DEVELOPMENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) MICHAEL MASCH	(i)	293,077.	0.	0.	16,800.	20,052.	329,929.	0.
CHIEF FINANCIAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) BRUCE JONES, PH.D.	(i)	295,169.	0.	0.	16,800.	10,113.	322,082.	0.
VP OF RESEARCH	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) LARRY CALLAHAN	(i)	275,011.	10,000.	0.	21,523.	19,029.	325,563.	0.
CHIEF HUMAN RESOURCES OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) DEBORAH JARVIS	(i)	235,273.	0.	0.	14,700.	17,126.	267,099.	0.
SVP OF CORPORATE RELATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) KENNETH HOLMES	(i)	210,784.	0.	0.	17,200.	8,836.	236,820.	0.
VP FOR STUDENT AFFAIRS	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) CRYSTAL BROWN	(i)	201,057.	5,000.	0.	16,246.	1,089.	223,392.	0.
VP COMMUNICATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
(14) EDWARD CORNWELL, MD	(i)	577,664.	12,255.	0.	20,404.	21,060.	631,383.	0.
SURGEON-IN-CHIEF	(ii)	0.	0.	0.	0.	0.	0.	0.
(15) ROBERT WILSON, MD	(i)	516,862.	35,725.	0.	20,982.	20,875.	594,444.	0.
ASSOCIATE PROFESSOR OF ORTHOPEDIC SU	(ii)	0.	0.	0.	0.	0.	0.	0.
(16) GUOYANG LUO, MD	(i)	537,420.	0.	2,519.	22,400.	18,639.	580,978.	0.
CHAIR OF OB/GYN	(ii)	0.	0.	0.	0.	0.	0.	0.

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 on 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 aren't 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 in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(17) DAMIREZ FOSSETT, MD	(i)	531,658.	0.	0.	21,000.	10,848.	563,506.	0.
CHAIR OF NEUROSURGERY	(ii)	0.	0.	0.	0.	0.	0.	0.
(18) GINETTE OKOYE, MD	(i)	485,540.	0.	10,000.	22,400.	2,313.	520,253.	0.
CHAIR OF DERMATOLOGY	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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.

PART I, LINE 1A:

QUESTIONS REGARDING COMPENSATION:

TRAVEL FOR COMPANIONS:

THE UNIVERSITY REIMBURSES REASONABLE AND NECESSARY TRAVEL EXPENSES WHEN THE PRESIDENT'S SPOUSE'S PRESENCE IS IN THE BEST INTEREST OF THE UNIVERSITY ON BUSINESS RELATED TRIPS IN ACCORDANCE WITH PRESIDENT'S EMPLOYMENT AGREEMENT.

TAX INDEMNIFICATION AND GROSS-UP PAYMENTS:

THE UNIVERSITY PROVIDED A GROSS-UP PAYMENT TO THE PRESIDENT FOR PAYMENT OF A HOUSING ALLOWANCE FOR USE OF HIS PERSONAL RESIDENCE TO CONDUCT SIGNIFICANT UNIVERSITY RELATED BUSINESS. THIS AMOUNT IS REPORTED IN SCHEDULE J, PART II AS OTHER REPORTABLE COMPENSATION.

HOUSING ALLOWANCES OR RESIDENCE FOR PERSONAL USE:

THE UNIVERSITY PROVIDES A HOUSING ALLOWANCE PAYMENT TO THE PRESIDENT FOR SIGNIFICANT USE OF HIS PERSONAL RESIDENCE FOR OFFICIAL UNIVERSITY RELATED BUSINESS TO DEFRAY COSTS RELATED TO THE UPKEEP,UTILIZATION AND MAINTENANCE OF HIS PERSONAL RESIDENCE. ALLOWANCE PAYMENT WAS INCLUDED IN THE

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.

PRESIDENT'S W-2 AS COMPENSATION AND IS REPORTED IN SCHEDULE J PART II AS OTHER REPORTABLE COMPENSATION.

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 BOTH 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 FUNDED A NON-QUALIFIED DEFERRED COMPENSATION PLAN FOR THE PRESIDENT IN THE AMOUNT OF $150,000 FOR THE YEAR ENDED JUNE 30, 2020.

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.

UNDER THE ORIGINAL EMPLOYMENT AGREEMENT, THE PRESIDENT VESTED IN THE DEFERRED COMPENSATION PROVISION FOR THE PERIOD JULY 1, 2014 THROUGH JUNE 30, 2019 ON JUNE 30, 2019. THE UNIVERSITY PAID A LUMP SUM PAYMENT THAT IS INCLUDED IN THE PRESIDENT'S W-2 AS COMPENSATION AND IS REPORTED ON SCHEDULE J, PART II AS OTHER REPORTABE COMPENSATION.

SCHEDULE K (Form 990)
Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

Name of the organization: THE HOWARD UNIVERSITY

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 Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pooled financing Yes	(i) Pooled financing No
A	DISTRICT OF COLUMBIA	53-6001131	NONE	08/26/10	10400000.	SEE PART VI		X		X		X
B	DISTRICT OF COLUMBIA	53-6001131	25483VDK7	04/27/11	220245253.	SEE PART VI		X		X		X
C												
D												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased		33,105,000.		
3	Total proceeds of issue		169,163,175.		
4	Gross proceeds in reserve funds		9,813,813.		
5	Capitalized interest from proceeds		19,781,675.		
6	Proceeds in refunding escrows		2,258,491.		
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	10,400,000.	99,346,296.		
11	Other spent proceeds				
12	Other unspent proceeds		3,172,235.		
13	Year of substantial completion		2015		

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X	X					
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, 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					

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule K (Form 990) 2019

932121 10-18-19

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				
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 ▶	%		1.30 %		%		%	
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	%		1.30 %		%		%	
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 non-governmental 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?			X					
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, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		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 "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X		X				

Part IV Arbitrage *(continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
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?								
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 isn't available under applicable regulations?	X		X					

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

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 M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art	X	152	2,519,950.	EXPERT OPINION
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ ( )				
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule M (Form 990) 2019**

932141 09-27-19

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

Name of the organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

FORM 990, PART VI, SECTION A, LINE 3:

THE ORGANIZATION EXECUTED A MANAGEMENT SERVICES AGREEMENT WITH ADVENTIST HEALTHCARE IN FEBRUARY 2020 TO BRING IN A SENIOR LEADERSHIP TEAM TO STRENGTHEN THE MANAGEMENT AND DAY-TO-DAY OPERATIONS OF THE HOSPITAL. ANITA JENKINS SERVES AS CEO OF THE HOSPITAL AND SHE IS AN EMPLOYEE OF ADVENTIST HEALTHCARE. JOE PERRY, THE HOSPITAL CFO, IS ALSO EMPLOYED BY ADVENTIST HEALTHCARE.

FORM 990, PART VI, SECTION B, LINE 11B:

REVIEW OF THE FORM 990 BY GOVERNING BOARD: A MEETING OF THE AUDIT AND LEGAL COMMITTEE (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.

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

Name of the organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

CONCERNING THE CONFLICTING ISSUE AND IS NOT PERMITTED TO VOTE ON ANY DECISIONS REGARDING THE CONFLICTING ISSUE.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION OF THE CEO, EXECUTIVE DIRECTOR, OR OTHER TOP MANAGEMENT OFFICIAL: THE UNIVERSITY BY-LAWS AUTHORIZES THE BOARD OF TRUSTEES COMPENSATION COMMITTEE TO MAKE RECOMMENDATIONS TO THE EXECUTIVE COMMITTEE REGARDING THE PRESIDENT'S ANNUAL SALARY AND INCENTIVE OPPORTUNITY COMPENSATION. INDEPENDENT PERSONS OF THE BOARD OF TRUSTEES APPROVE THESE ACTIONS. AS PART OF THIS PROCESS, THE BOARD OF TRUSTEES USES QUATT AND ASSOCIATES, AN EXECUTIVE COMPENSATION CONSULTANT TO BENCHMARK COMPENSATION WITH COMPARABLE INSTITUTIONS AND REVIEW THE REASONABLENESS OF THE COMPENSATION TERMS. IN ADDITION, THE BOARD OF TRUSTEES CONDUCT AN ANNUAL PERFORMANCE EVALUATION OF THE PRESIDENT AND ADJUST COMPENSATION BASED ON ACHIEVEMENT OF AGREED UPON GOALS AND OBJECTIVES. THE PROCESS IS DOCUMENTED IN THE BOARD MEETING MINUTES.

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.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

UNREALIZED CHANGE IN FUNDED STATUS OF DEFINED BENEFIT PENSION PLAN	-23,348,000.
UNREALIZED CHANGE IN OBLIGATION FOR POST RETIREMENT BENEFIT PLAN	-2,854,000.

Name of the organization: THE HOWARD UNIVERSITY

Employer identification number: 53-0204707

UNREALIZED CHANGE IN OBLIGATION FOR SUPPLEMENTAL RETIREMENT BENEFIT PLAN	295,000.
NET PERIOD BENEFIT COST OTHER THAN SERVICE COST	-5,604,000.
OTHER ADJUSTMENTS	-1,000.
TOTAL TO FORM 990, PART XI, LINE 9	-31,512,000.

FORM 990, PART XII, LINE 2C:

THE PROCESS HASN'T BEEN CHANGED FROM THE 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.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

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
HOWARD UNIVERSITY GLOBAL INITIATIVE- NIGERIA 2400 6TH STREET NW WASHINGTON, DC 20059	EDUCATION	NIGERIA	1,489,145.		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
WASHINGTON RESEARCH LIBRARY CONSORTIUM - 52-1559828, 901 COMMERCE DRIVE, UPPER MARLBORO, MD 20774	LIBRARY SERVICES	DISTRICT OF COLUMBIA	501 (C)(3)	LINE 11B, II	N/A		X
HOWARD UNIVERSITY INTERNATIONAL 2400 6TH STREET NW WASHINGTON, DC 20059	EDUCATION	DISTRICT OF COLUMBIA	501 (C)(3)		HOWARD UNIVERSITY		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2019

932161 09-10-19 LHA

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? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

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	(i) 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.

			Yes	No
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?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b	X	
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	X	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o	Sharing of paid employees with related organization(s)	1o		X
p	Reimbursement paid to related organization(s) for expenses	1p		X
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r	X	
s	Other transfer of cash or property from related organization(s)	1s		X

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
(1)	WASHINGTON RESEARCH LIBRARY CONSORTIUM	M	720,800.	CASH
(2)	HOWARD UNIVERSITY GLOBAL INITIATIVE - NIGERIA	R	1,489,145.	CASH
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(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		Yes	No	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Form **8868**
(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. THE HOWARD UNIVERSITY	Taxpayer identification number (TIN) 53-0204707
	Number, street, and room or suite no. If a P.O. box, see instructions. 2400 6TH STREET NW	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20059	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ ANNEMIEKE MARTINEZ 2244 10TH STREET NW - WASHINGTON, DC 20059
  Telephone No. ▶ 202-806-2411 Fax No. ▶
- If the organization does not have an office or place of business in the United States, check this box ..... ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box ▶ ☐ . If it is for part of the group, check this box ▶ ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 17, 2021 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☐ calendar year _____ or
▶ ☒ tax year beginning JUL 1, 2019 , and ending JUN 30, 2020 .

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$ 0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Electronic Filing PDF Attachment

1867

HOWARD UNIVERSITY

The Howard University

Consolidated Financial Statements

For Fiscal Years Ended June 30, 2020 and 2019

Content

01 Report of the Treasurer on the Consolidated Financial Statements

02 Independent Auditor's Report

04 Consolidated Statements of Financial Position

05 Consolidated Statements of Activities

06 Consolidated Statements of Cash Flows

07 Notes to the Consolidated Financial Statements

76 Supplementary Information – Title IV Strength Score

OFFICE OF THE SENIOR VICE PRESIDENT
CHIEF FINANCIAL OFFICER AND TREASURER

Report of Treasurer on Consolidated Financial Statements

The administration of The Howard University is responsible for the preparation, accuracy, integrity and objectivity of the consolidated financial statements contained herein. Such consolidated 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 our best estimates and judgments. Actual amounts could differ from those estimates.

These consolidated financial statements have been prepared under my supervision. Based on my knowledge, these financial statements present fairly, in all material respects, the financial position, changes in net assets and cash flows of The 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 the respective financial covenants as of June 30, 2020, as described in Note 13 of the accompanying consolidated financial statements.

Michael J. Masch
Senior Vice President, Chief Financial Officer and Treasurer

John D. Gordon, Jr. MS, CPA, CGMA
Controller and Chief Accounting Officer

December 15, 2020

Tel: 919-754-9370
Fax: 919-754-9369
www.bdo.com

421 Fayetteville Street
Suite 300
Raleigh, NC 27601

Independent Auditor's Report

Board of Trustees
The Howard University
Washington, DC

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of The Howard University (the "University"), which comprise the consolidated statement of financial position as of June 30, 2020 and 2019, and the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. These 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.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of The Howard University as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the University's 2019 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated December 23, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent in all material respects with the audited consolidated financial statements from which it has been derived.

BDO USA, LLP

December 15, 2020

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

(*in thousands*)	June 30, 2020	June 30, 2019
Current Assets:		
Cash and cash equivalents	$ 123,018	$ 29,515
Operating investments	7,748	22,485
Deposits with trustees	3,186	2,917
Receivables, net	101,408	122,411
Healthcare contract assets	3,239	5,529
Inventories, prepaids and other assets	16,575	25,425
Restricted investments	34,624	34,126
Total Current Assets	**289,798**	**242,408**
Long Term Assets:		
Deposits with trustees	12,974	12,865
Receivables, net	21,967	17,611
Inventories, prepaids and other assets	15,717	4,995
Unexpended bond proceeds	3,172	3,104
Restricted investments	12,984	23,664
Endowment investments	712,449	692,832
Operating right of use assets	6,209	4,761
Finance right of use assets	44,838	51,525
Long-lived assets, net	546,902	541,698
Total Long Term Assets	**1,377,212**	**1,353,055**
Total Assets	**$ 1,667,010**	**$ 1,595,463**
Current Liabilities:		
Accounts payable and accrued expenses	$ 113,471	$ 137,741
Deferred revenue	72,844	15,862
Other liabilities	25,300	25,814
Accrued post-retirement benefits	3,583	3,066
Underfunded defined benefit pension plan	-	1,513
Reserve for self-insured liabilities	14,289	10,446
Notes payable	26,000	8,562
Operating lease obligations	1,106	232
Finance lease obligations	8,903	4,017
Bonds payable, net	4,684	13,213
Total Current Liabilities	**270,180**	**220,466**
Long Term Liabilities:		
Other liabilities	3,490	3,110
Accrued post-retirement benefits	46,858	46,055
Underfunded defined benefit pension plan	167,649	157,020
Reserve for self-insured liabilities	49,159	55,091
Operating lease obligations	5,381	4,782
Finance lease obligations	38,096	47,115
Bonds payable, net	380,130	384,231
Refundable advances under Federal Student Loan Program	5,640	6,517
Total Long Term Liabilities	**696,403**	**703,921**
Total Liabilities	**966,583**	**924,387**
Net Assets:		
Without donor restrictions	211,353	217,376
With donor restrictions	489,074	453,700
Total Net Assets	**700,427**	**671,076**
Total Liabilities and Net Assets	**$ 1,667,010**	**$ 1,595,463**

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

CONSOLIDATED STATEMENTS OF ACTIVITIES

For the years ended June 30, 2020 (with summarized comparative information for fiscal year ended June 30, 2019) (*in thousands*)	Without Donor Restrictions	With Donor Restrictions	June 30, 2020	Summarized June 30, 2019
Operating				
Revenues and reclassifications:				
Academic services:				
Tuition and fees, net	$ 146,708	$ -	$ 146,708	$ 142,365
Grants and contracts	61,473	-	61,473	48,791
Auxiliary services	29,123	-	29,123	32,550
Clinical services:				
Patient service - Hospital, net	267,064	-	267,064	238,161
Patient service - Faculty medical practice, net	24,864	-	24,864	27,965
Patient service - Dental clinic, net	1,017	-	1,017	2,364
Public support:				
Federal appropriation	235,738	3,405	239,143	235,456
Contributions	27,416	25,520	52,936	53,579
Endowment transfer	10,319	14,216	24,536	23,462
Operating investment income	582	-	582	984
Real property	30,209	-	30,209	43,669
Other income	21,479	295	21,774	12,069
Total revenues	**855,992**	**43,436**	**899,428**	**861,415**
Net assets released from restrictions	8,180	(8,180)	-	-
Total revenues and reclassifications	**864,172**	**35,256**	**899,428**	**861,415**
Expenses:				
Academic and research:				
Instruction	204,378	-	204,378	217,437
Research	39,333	-	39,333	42,849
Public service	12,242	-	12,242	12,463
Academic support	48,124	-	48,124	53,493
Student services	38,016	-	38,016	34,022
Total academic and research	**342,093**	**-**	**342,093**	**360,264**
Healthcare services	**269,395**	**-**	**269,395**	**249,118**
Administrative support:				
Institutional support	187,764	-	187,764	196,318
Fundraising	4,932	-	4,932	4,789
Auxiliary enterprises	36,484	-	36,484	40,007
Total administrative support	**229,180**	**-**	**229,180**	**241,114**
Total operating expenses	**840,668**	**-**	**840,668**	**850,496**
Net insurance proceeds	-	-	-	30,889
Operating revenues over operating expenses	**23,504**	**35,256**	**58,760**	**41,807**
Non-operating				
Investment income in excess of amount designated for operations	12,431	14,822	27,253	43,369
Endowment transfer	(9,753)	(14,783)	(24,536)	(23,462)
Net unrealized gain in beneficial interest trust	-	79	79	260
Net periodic benefit cost other than service cost	(5,604)	-	(5,604)	(48)
Change in funded status of defined benefit pension plan	(23,348)	-	(23,348)	(49,296)
Change in obligation for post-retirement benefit plan	(2,854)	-	(2,854)	(9,045)
Change in funded status of supplemental retirement plan	295	-	295	(44)
Other items, net	(694)	-	(694)	-
(Decrease) increase in non-operating activities	**(29,527)**	**118**	**(29,409)**	**(38,266)**
Change in net assets	**(6,023)**	**35,374**	**29,351**	**3,541**
Net assets, beginning of year	**217,376**	**453,700**	**671,076**	**667,535**
Net assets, end of year	**$ 211,353**	**$ 489,074**	**$ 700,427**	**$ 671,076**

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

CONSOLIDATED STATEMENTS OF CASH FLOWS

(*in thousands*)	June 30, 2020	June 30, 2019
Cash flows from operating activities		
Change in net assets	$ 29,351	$ 3,541
Adjustments to reconcile change in net assets to net cash and cash equivalents provided by/(used in) operating activities:		
Depreciation	47,921	47,167
Net insurance proceeds	-	30,889
Bond discount amortization	248	205
Bonds issuance cost amortization	779	254
Net realized gain on sale of investment	(26,283)	(56,055)
Unrealized (gain) loss on investments	(679)	11,810
Loss (gain) on sales type lease	1,155	(36,519)
Loss on sale/disposal of long-lived assets	618	1,626
Gain on contributed works of art	(2,520)	(37,719)
Change in deposits with trustees	(378)	(664)
Change in receivables (excluding notes)	24,478	(29,468)
Change in contract assets	2,290	-
Change in allowance for doubtful receivables	(7,880)	(232)
Change in inventory, prepaids and other assets	(1,872)	(110)
Change in operating right of use assets	(1,448)	(997)
Change in accounts payable and accrued expenses	(24,270)	5,937
Change in deferred revenue	56,982	(4,343)
Change in other liabilities	(134)	7,769
Change in pension/post retirement liability	10,432	42,406
Change in reserve for self-insured liabilities	(2,089)	(1,554)
Change in operating lease obligation	1,474	1,166
Change in refundable advances under Federal Student Loan Program	(877)	184
Net cash and cash equivalents provided by/(used in) operating activities	**107,298**	**(14,707)**
Cash flows from investing activities		
Proceeds from sale of investments	980,390	753,650
Purchases of investments	(948,126)	(699,924)
(Return) loss on unexpended bond proceeds	(68)	13
Proceeds from sales type leases	-	2,040
Purchases and renovations of long-lived assets	(42,174)	(33,525)
Restricted contributions	(25,520)	(7,781)
Net cash and cash equivalents (used in)/provided by investing activities	**(35,498)**	**14,473**
Cash flows from financing activities		
Proceeds from notes payable	143,000	98,562
Payment on notes payable	(125,562)	(90,000)
Proceeds from bonds payable	146,097	-
Payment on bonds payable	(156,940)	(11,658)
Bond issuance costs	(2,813)	-
Principal payments on finance lease obligations	(7,909)	(3,624)
Finance lease obligation additions	2,940	-
Change in finance right of use assets	(2,680)	(4,331)
Student loans issued	(1,462)	(1,769)
Student loans collected	1,512	1,790
Proceeds from restricted contributions	25,520	7,781
Net cash and cash equivalents provided by/(used in) financing activities	**21,703**	**(3,249)**
Increase (decrease) in cash and cash equivalents	93,503	(3,483)
Cash and cash equivalents at beginning of year	29,515	32,998
Cash and cash equivalents at end of year	**$ 123,018**	**$ 29,515**
Supplemental cash flow information:		
Cash paid for interest	$ 26,682	$ 27,466
Supplemental non-cash investing and financing activities:		
Acquisition of equipment under financing leases	3,531	7,679
Stock distributions	1,325	1,477

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

1. Summary of Significant Accounting Policies

(a) ***Description of the 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 also include the activities of Howard University International (HUI), Howard University Global Initiative – Nigeria, LTD/GTE (HUGIN), Howard University Technical Assistance Program in Malawi Limited (HUTAP), and Howard University Global Initiative South Africa NPC (HUGISA), wholly-owned subsidiaries of the University. The activities and balances of these entities are reflected in the statements of activities and statements of position, and any intercompany balances have been eliminated in consolidation.

The University conveyed its fee simple interest in the properties known as the East Tower, the West Tower, Drew Hall and Cook Hall to Howard Dormitory Holdings 1, LLC by Special Warranty Deed recorded in January 2017. The Howard special-purpose entity is wholly-owned by the University.

The Hospital 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.

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.

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

The consolidated financial statements of Howard have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). Howard has elected to show summarized comparative financial information with respect to the statement of activities for the year ended June 30, 2019. Such summarized

information is prepared in a manner consistent with the statement of activities information from which it was derived.

Operating results in the statements of activities reflect all transactions increasing and decreasing net assets except those that the University defines as non-operating. Non-operating includes all investment returns in excess of those classified as operating by the spending policy, unrealized gains and losses from operating accounts, unrealized gains and losses on beneficial interests in perpetual trusts, endowment transfers, changes in accounting principle, and net changes in pension liabilities and other post-retirement benefit plans.

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

The preparation of 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 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 determination of variable consideration in revenue transactions in accordance with ASC 606, 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 environmental liabilities.

(d) ***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. In addition, Howard analyzed its tax positions for the years ended June 30, 2020 and 2019 and determined that there were no uncertain tax positions that would have a material impact on Howard’s consolidated financial statements. Howard’s operations do not give rise to transfer pricing activities.

(e) ***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 certificates of deposit, short-term U.S. Treasury securities and other short-term, highly liquid investments and are carried at approximate fair value. Howard classifies any cash or money market accounts held by external managers as investments, as these amounts are not readily available for operations and are part of the long-term investment portfolio.

(f) ***Investments***

Investments are segregated between operating, donor 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 include items that are short-term in nature and can be liquidated at the discretion of the Board of Trustees (the "Board") to meet operational demands. Operating investments also includes a non-controlling interest in a dialysis joint venture (see Note 23).

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.

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 a debt service reserve fund consisting primarily of fixed income investments and other short-term securities (see Note 6).

The fair values of Howard's investments are determined by the most relevant available and observable valuation inputs as defined in Note 7. 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.

Investment income (losses) are allocated in a manner consistent with interest and dividends, to either net assets with donor restrictions or net assets without donor restrictions (distinguished between operating and non-operating), based on donor intent or lack thereof. Such amounts may be expended for operations, based on donor time or purpose restrictions or held in perpetuity at the donor's request. Investment income (losses) on loan funds are accumulated in net assets without donor restrictions.

Operating investment income includes interest, dividends and operating investment returns.

(g) ***Receivables and Revenue Recognition***

(1) **Revenue**

The University adopted Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606) on July 1, 2018, using the modified retrospective approach. As a result, the University updated its revenue recognition accounting policies as outlined below. The accompanying consolidated statement of activities for the years ended June 30, 2020 and 2019 are presented in accordance with ASC 606 and ASC Subtopic 958-605 *Not for Profit Entities - Revenue* (where applicable).

Subsequent to the adoption of ASC 606, the University measures revenue from contracts with customers based on the consideration specified in a contract with a customer, and recognizes revenue as a result of satisfying its promise to transfer goods or services in a contract with a customer using the following general revenue recognition five-step model: (1) identify the contract; (2) identify performance obligations; (3) determine transaction price; (4) allocate transaction price; and (5) recognize revenue.

Disaggregation of Revenue from Contracts with Customers

ASC 606 requires that entities disclose disaggregated revenue information in categories (such as type of good or service, geography, market, type of contract, etc.) that depict how the nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factors. ASC 606 explains that the extent to which an entity's revenue is disaggregated depends on the facts and circumstances that pertain to the entity's contracts with customers and

that some entities may need to use more than one type of category to meet with the objective for disaggregating revenue.

Judgements

The University earns revenue primarily through instruction in the form of tuition and fees on its Washington, DC campuses. The University serves both domestic and international students. Tuition and fees are recognized over the course of the semester based on the published start and end dates for classes. In addition to tuition and fees, the University also earns revenue through auxiliary services and other sources. These sources of revenue can be disaggregated by whether there is a contract with a student or non-student, or if there is no contract. The University recognizes non-student contracts based on the date of the event or when the service is provided.

Performance Obligations

A performance obligation is a promise in a contract to transfer a distinct good or service to a customer and is the unit of account under ASC 606. A contract's transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. The University does not capitalize contract costs.

The performance obligations related to contracts with students involves providing instruction, housing and dining (if applicable), and access to the University's facilities and services throughout the contract term. As a result, the performance obligations are satisfied over time ratably throughout each contract's applicable period.

Howard enters into contracts that include various combinations of services, which are generally capable of being distinct and are accounted for as separate performance obligations.

The University's contracts with customers subject to ASC 606 guidance applies to the following revenue:

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 is deferred and recognized in the following fiscal year due to summer sessions between May and July crossing fiscal years. Tuition discounts in the form of scholarships and grants-in-aid, including those funded by the endowment, research funds, and gifts, are reported as a reduction of tuition revenues. A tuition discount represents the difference between the stated charge for tuition and fees and the amount that

is billed to the student and/or third parties making payments on behalf of the student. For any such arrangements, the transaction price only includes tuition and fees net of the awarded discounts or institutional aid. The University also grants a tuition discount in the form of a tuition rebate program to incentivize students to earn their degree early or on-time. On-time or early graduates are eligible to receive a 50 percent discount on their tuition for their final semester. The rebate is applicable to direct payments made to the University by the student or family toward the final semester's tuition.

NET TUITION REVENUE	2020	2019
Gross tuition and fees	**$ $265,522**	**$ 254,300**
Financial aid:		
Merit	61,838	76,166
Need	38,872	10,484
Talent	8,813	7,775
Other	9,291	17,510
Total financial aid	**$ 118,814**	**$ 111,935**
TOTAL NET TUITION	**$ 146,708**	**$ 142,365**

Other income represents income from activities other than those that are ongoing and central to Howard's core business operations and is recognized as revenue in the period it is earned and collectible.

Net patient service revenue relate to contracts with patients in which our performance obligations are to provide health care services to the patients. Revenues are recorded during the period the obligations to provide health care services are satisfied. The contractual relationship with patients, in most cases, also involve a third-party payor (Medicare, Medicaid, managed care health plans and commercial insurance companies, including plans offered through the health insurance exchanges) and the transaction prices for services provided are dependent upon the terms provided by (Medicare and Medicaid) or negotiated with (managed care health plans and commercial insurance companies) the third-party payors. Net patient service revenue is based upon the estimated amounts that management expects to be entitled to receive from patients and third-party payors. Estimates of price concessions under managed care and commercial insurance plans are based upon the payment terms specified in the related contractual agreements. Revenues related to uninsured patients and insured copayment and deductible amounts for patients who have health care coverage may have discounts applied (uninsured discounts and contractual discounts). Management also records estimated implicit price concessions (based primarily on historical collection experience) related to uninsured accounts to record self-pay revenues at the estimated amounts that it expects to collect.

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 amount due for patient care services rendered by the University's Faculty Practice Plan (FPP) and the Hospital.

NET PATIENT SERVICE REVENUE	2020	2019
Gross Revenues	**$ 808,389**	**$ 826,942**
Third-party settlement revenue	90,948	68,983
Price concessions	(606,392)	(627,435)
Total net patient service revenue	**$ 292,945**	**$ 268,490**

Auxiliary services are generally recognized when services are rendered or as activities have been completed. Auxiliary revenue is mostly comprised of meal plans, income generated from advertisers on Howard's commercial radio station (WHUR), and student housing. Advertising revenues are recognized when the advertising spots are aired. Other revenues include the Howard University bookstore, parking fees, vending sales, ticket sales and licensing.

The University considers collectability and other price concessions and variable consideration in determination of the transaction prices of the respective streams of auxiliary services revenue.

AUXILIARY SERVICES REVENUE	2020	2019
Student housing	$ 3,415	$ 3,730
Meal plans	15,261	16,474
Radio station	6,421	8,142
Bookstore	1,030	262
Parking fees	1,689	2,163
Vending sales and fees	519	532
Ticket sales	626	642
Licensing	121	135
Other	41	470
Total auxiliary services revenue	**$ 29,123**	**$ 32,550**

Real property revenue is comprised of income and gains from real estate transactions (i.e. sales-type leases) including lease income and is recognized as revenue in the period it is earned and collectible. Revenue recognition for real property lease income transactions is disclosed in further detail in Note 12.

The following revenue streams are subject to the guidance in Topic 958, *Not for Profit Entities*, unless otherwise noted:

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). Howard adopted ASU 2018-08, *Not for Profit Entities*, Topic 958 on July 1, 2018. The ASU assists entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal) transactions and (2) determining whether a contribution is conditional. The University adopted this standard using the modified prospective approach and it did not have a material impact to Howard's consolidated financial statements. For the year ended June 30, 2020, Howard recognized $53,744 of revenue subject to Topic 958 and $546 of revenue subject to ASC 606, *Revenue from Contracts with Customers.*

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 the amounts due from Federal, state, local, private grants, contracts and others.

GRANTS AND CONTRACTS REVENUE	2020	2019
Reimbursement of direct expenses	$ 46,845	$ 42,365
Recovery of indirect costs	14,628	6,426
Total grants and contracts revenue	**$ 61,473**	**$ 48,791**
Indirect costs recovery as a % of direct costs	**31%**	**15%**

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

GRANTS AND CONTRACTS REVENUE BY TYPE	2020	2019
Research	$ 27,569	$ 25,956
Training	15,084	13,680
Service/other	18,820	9,155
Total grants and contracts revenue by type	**$ 61,473**	**$ 48,791**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or

nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contributions with donor specified conditions are not recognized until the conditions have been met.

In fiscal year 2020, the University received approx. $17 million in federal contributions from the Department of Education as part of the CARES ACT appropriations for educational institutions. The funds were used primarily for student grants and to offset losses caused by COVID 19 (see note 22).

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Contribution revenue for fiscal years ended June 30, 2020 and 2019 is shown below:

CONTRIBUTIONS REVENUE	2020	2019
Without donor restrictions	$ 27,416	$ 45,798
With donor restrictions	25,520	7,781
TOTAL	**$ 52,936**	**$ 53,579**

Contributions 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.

Works of art, historical treasures, literary works and artifacts, which are preserved and protected for educational, research and public exhibition purposes, are capitalized. Donations of such collections are recorded for financial statement purposes as contributions. The University received art contributions of in the amount of $2,520 and $37,719 for fiscal years ended June 30, 2020 and 2019, respectively.

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 which is required to be held for 20 years. For fiscal years ended June 30, 2020 and 2019, Howard received 27% and 27%, respectively, of its revenue support from the Federal appropriation. The $3,405 and $3,405, receivable for the fiscal years ended June 30, 2020 and 2019, respectively, represents the portion to be collected on the Federal term endowment as defined in Note 15.

(2) **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 operations and assets without donor restrictions. Financial aid for fiscal years ended June 30, 2020 and 2019 was $118,814 and $111,935, respectively.

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. 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 guaranteed.

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

Inventories consist primarily of 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 deferred health charges, intellectual property, and beneficial interest trust.

(i) ***Long-Lived Assets***

Long-lived assets include property, capital improvements, equipment, software, library books, and art and historical treasures for the University. Long-lived assets are stated at cost or at fair value if received by gift, less accumulated depreciation and amortization, and are capitalizable when the unit cost is equal to or exceeds $3 and has a useful life of more than one year. Work in process for campus approved projects are capitalizable and not depreciated until assets are placed in service.

The University capitalizes and recognizes purchased and donated works of art and historical treasures on the balance sheet. Howard does not depreciate works of art and historical treasures where the economic benefit or service potential is used up so slowly that the estimated useful lives are extraordinarily long. However, impaired works of art are adjusted to fair market value, with change in value being recognized as a gain or loss on the statement of activities.

The University's policy for disposal of art and historical treasures from its collection limits the use of proceeds from such disposals for direct care of the remaining collection. In addition, any proceeds received by the University for loans from its collection are used to maintain the quality of the collection.

The University defines direct care of the collection as specific costs used to maintain the value, integrity, and quality of the collection. The direct care of the collection at the University includes appraisals, insurance coverage, security, storage inclusive of climate control, installation inclusive of shipping or relocation, and conservation.

Depreciation for all other long-lived assets is computed using the straight-line method over the estimated useful lives of the assets. The useful lives for fiscal years reported are as follow:

Land improvements	1-25 years
Building and building improvements	5-40 years
Furniture and equipment	3-20 years
Software	3-10 years
Library books	10 years

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. Such assets are subject to potential transfer or disposal by the relevant cognizant agency.

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 placed in service for their intended use.

The recorded values of certain properties include the fair value of any environmental remediation 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) ***Compensated Absences***

Howard records an amount due to employees for future absences, which is 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 fiscal years ended June 30, 2020 and 2019 the obligation was $4,610 and $4,866, respectively.

(k) ***Other Liabilities***

Other liabilities are comprised primarily of student refunds for housing due to COVID-19 (see Note 22), unclaimed property, student deposits, deposits held in custody for others, environmental liability, reserves for legal and other contingencies and miscellaneous items.

(l) ***Deferred Revenue***

Deferred revenue represents cash received, but not earned as of June 30, 2020. This is primarily composed of unearned cash received from the general stimulus and safety net distributions of the CARES Provider Relief Fund, the Medicare Accelerated and Advanced Payment Program, and the DC Surge Grant

(m) ***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 either 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 (see Note 14-*Retirement Plans*).

(n) ***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 (see Note 6-*Deposits with Trustees and Reserves for Self-insured Liabilities*). 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.

(o) ***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.

(p) ***Net Assets***

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

Without Donor Restrictions – Net assets without donor restrictions are available for use at the discretion of the Board of Trustees (the Board) and/or management for general operating purposes. From time to time the Board designates a portion of these net assets for specific purposes which makes them unavailable for use at management's discretion.

With Donor Restrictions – Net assets with donor restrictions are subject to donor-imposed stipulations that either expire by the passage of time or can be fulfilled by actions pursuant to those stipulations.

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 revenues without donor restrictions. 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 with donor restrictions net assets to without donor restrictions 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.

(q) ***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 gains and losses from real estate related transactions which were 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) on investments, and changes in retirement plan liabilities due to market factors.

(r) ***Recently Adopted Accounting Pronouncements***

In March 2019, the FASB issued ASU 2019-03, *Not-for-Profit Entities (Topic 958)*: *Updating the Definition of Collections*, effective for annual financial statements issued for fiscal years beginning after December 15, 2019, and for interim periods within fiscal years beginning after December 15, 2020. ASU 2019-03 modifies the definition of the term "collections" so that they are subject to an organizational policy that stipulates the use of proceeds from collection items that are sold to be for the acquisition of new collection items, the direct care of existing collections, or both. The amendment has been applied on a prospective basis. Howard has early adopted ASU 2019-03 for the year ended June 30, 2020.

In March 2019, the FASB issued ASU 2019-01, *Leases (Topic 842): Codification Improvements*, effective for fiscal years beginning after December 15, 2020. The ASU aligns the guidance for fair value of the underlying asset by lessors that are not manufacturers or dealers in Topic 842 with that of existing guidance. As a result, the fair value of the underlying asset at lease commencement is its cost, reflecting any volume or trade discounts that may apply. However, if there has been a significant lapse of time between when the underlying asset is acquired and when the lease commences, the definition of fair value (in Topic 820, *Fair Value Measurement*) should be applied. Howard elected to early adopt the provisions of ASU 2019-01 for the year ended June 30, 2020. There were no material impacts to the financial statements as a result of adoption.

In August 2018, the FASB issued ASU 2018-15, *Intangibles-Goodwill and Other-Internal Use Software (Subtopic 350-40): Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That is a Service Contract*, effective for annual periods beginning after December 15, 2020. ASU 2018-15 aligns the requirements for capitalizing implementation costs incurred in a hosting arrangement that is a service contract with the requirements for capitalizing implementation costs incurred to develop or obtain internal-use software (and hosting arrangements that include an internal use software license).

The accounting for the service element of a hosting arrangement that is a service contract is not affected by these amendments. Howard elected to early adopt the provisions of ASU 2018-15 for the year ended June 30, 2020. There were no material impacts to the financial statements as a result of adoption.

In August 2018, the FASB issued ASU 2018-14, *Compensation-Retirement Benefits-Defined Benefit Plans-General (Subtopic 715-20): Disclosure Framework-Changes to the Disclosure Requirements for Defined Benefit Plans*, effective for annual periods beginning after December 15, 2020. The amendments modify the disclosure requirements for employers that sponsor defined benefit pension or other postretirement plans. Howard has early adopted the provisions of ASU 2018-14. There were no material impacts to the financial statements as a result of adoption.

In August 2018, the FASB issued ASU 2018-13, Fair Value Measurement (Topic 820): Disclosure Framework-Changes to the Disclosure Requirements for Fair Value Measurement, effective for fiscal years beginning after December 15, 2019. ASU 2018-13 adds, modifies, and removes certain fair value measurement disclosure requirements. Howard has early adopted the provisions of ASU 2018-13. The impact includes removal of disclosures related to timing of transfers between levels and requires disclosure of transfers into and out of Level 3 of the fair value hierarchy and purchases and issues of Level 3 assets and liabilities (see Note 7-*Fair Value Measurements*).

In March 2017, the FASB issued ASU number 2017-07, Compensation – Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost. The ASU applies to all entities that offer employees defined benefit pension plans, other postretirement benefit plans, or other types of benefits accounted for under Topic 715, *Compensation — Retirement Benefits*. It requires that an employer report the service cost component in the same line item or items as other compensation costs arising from services rendered by the pertinent employees during the period. The other components of net benefit cost are required to be presented in the income statement separately from the service cost component and outside a subtotal of income from operations. The ASU also allows only the service cost component to be eligible for capitalization when applicable. Howard adopted the provisions of ASU 2017-07 on a retrospective basis for the years ended June 30, 2020 and 2019. and has presented a separate line item for net periodic benefit cost other than service cost in the non-operating section of the consolidated statement of activities.

(s) ***New Accounting Pronouncements***

Periodically, the Financial Accounting Standards Board (FASB) issues updates to the Accounting Standards Codification (ASC) which impact Howard's financial reporting and related disclosures. The following paragraphs summarize relevant updates. Unless otherwise noted, Howard University is currently evaluating the impact that these updates will have on the Consolidated Financial Statements.

In March 2020, the FASB issued ASU 2020-03, *Codification improvements to Financial Instruments*, effective for annual financial statements issued for fiscal years beginning after December 15, 2019. The ASU clarifies that all nonpublic companies and organizations are required to provide certain fair value option disclosures. Howard is evaluating the impact on ASU 2020-03.

In January 2020, the FASB issued ASU 2020-01, *Investments—Equity Securities (Topic 321), Investments—Equity Method and Joint Ventures (Topic 323), and Derivatives and Hedging (Topic 815)—Clarifying the Interactions between Topic 321, Topic 323, and Topic 815.* For non-public entities, ASU 2020-01 is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2021. The new ASU clarifies that, when determining the accounting for certain forward contracts and purchased options a company should not consider, whether upon settlement or exercise, if the underlying securities would be accounted for under the equity method or fair value option. Howard is evaluating the impact ASU 2020-01.

In December 2019, the FASB issued ASU 2019-12, *Income Taxes (Topic 740): Simplifying the Accounting for Income Taxes*. For non-public entities, ASU 2019-12 is effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The ASU improves financial statement preparers' application of income tax-related guidance and simplifies GAAP for: franchise taxes that are partially based on income; transactions with a government that result in a step up in the tax basis of goodwill; separate financial statements of legal entities that are not subject to tax; and enacted changes in tax laws in interim periods. Howard is evaluating the impact ASU 2019-12.

(t) ***Reclassifications***

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

2. Liquidity and Availability of Resources

As of June 30, 2020, financial assets and liquidity resources that are available within one year for general expenditures consists of the following:

FINANCIAL ASSETS AND LIQUDITY RESOURCES	2020
Financial Assets:	
Cash and cash equivalents	$ 123,018
Operating investments	7,748
Receivables, net (excluding pledges with donor restrictions)	99,945
Contract assets	3,239
Other investments appropriated for current use	20,902
Total financial assets available within one year	**$ 254,852**
Liquidity Resources:	
Bank line of credit available	150,000
Total financial assets and liquidity resources available within one year	**$ 404,852**

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position. Receivables includes pledges that are subject to implied time restrictions but are expected to be collected within one year. The University's endowment investments consist of donor-restricted and quasi-endowment assets that is subject to a board spending policy of 4 percent. Within the next year, $20,902 is expected to be made available for general expenditures from the endowment. Although the University requires Board approval to spend from its Board-designated quasi-endowment assets, other than investment income appropriated for general expenditures, amounts from the quasi-endowment could be made available if necessary. See Notes 8 and 15 for additional disclosures on Board-designated quasi-endowment assets. In addition, to help manage unanticipated liquidity needs, the University has a committed line of credit in the amount of $150,000 which it could draw upon. As of June 30, 2020, there was no outstanding balance on the line of credit.

3. Receivables

Accounts receivable, prior to adjustment for doubtful collections, are summarized as follows at fiscal years ended June 30, 2020 and 2019:

RECEIVABLES	2020	2019
Student	$ 18,297	$ 29,369
Notes	13,396	13,445
Federal appropriation	3,405	3,405
Patients and third-party payors - Hospital	35,686	43,145
Patients and third-party payors - FPP	3,861	4,671
Patients and third-party payors - Dental	383	1,421
Grants and contracts	16,276	14,829
Contributions	14,003	9,767
Auxiliary services	1,702	4,415
Real property	26,025	34,145
Other	6,137	5,086
Total	**$ 139,171**	**$ 163,698**

Other receivables include checks pending deposit at year end, rent receivables and certain vendor credit balances.

Allowance for doubtful receivables is summarized as follows at fiscal years ended June 30, 2020 and 2019:

ALLOWANCE FOR DOUBTFUL ACCOUNTS	2020	2019
Student	$ 6,312	$ 11,843
Notes	6,556	6,556
Grants and contracts	490	616
Contributions	2,438	4,219
Auxiliary services	-	196
Real property	-	246
Totals	**$ 15,796**	**$ 23,676**
Total receivables, net	**$ 123,375**	**$ 140,022**

Provision for bad debt is summarized as follows at fiscal years ended June 30, 2020 and 2019:

PROVISION FOR BAD DEBT	2020	2019
Non-clinical services:		
Student services	$ -	$ 4,390
Contributions	294	1,189
Total non-clinical	**$ 294**	**$ 5,579**
Clinical services:		
Patients and third-party payors - Dental	831	-
Total clinical services	**$ 831**	**$ -**
Total provision for bad debt	**$ 1,125**	**$ 5,579**

Bad debt expense of $1,125 and $5,579 for fiscal years ended June 30, 2020 and 2019, respectively, reflected in total operating expenses under Institutional support on the statements of activities excludes bad debt expense related to certain clinical services determined to be uncollectible.

Contributions receivable at June 30, 2020 and 2019 are expected to be received as follows:

CONTRIBUTIONS RECEIVABLE	2020	2019
Within one year	$ 3,945	$ 4,748
Between one and five years	11,490	5,797
Thereafter	-	100
Contributions receivable gross	15,435	10,645
Unamortized discount on contributions receivable (2%-6.5%)	(1,432)	(878)
Contributions receivable, net of discounts	14,003	9,767
Allowance for uncollectible contributions	(2,438)	(4,219)
Contributions receivable, net of discounts and allowance	**$ 11,565**	**$ 5,548**

4. Healthcare Contract Assets

In compliance with ASC 606, estimated reimbursement from patients that were inhouse at the end of the reporting period are reported as Contract Assets on the consolidated statements of financial position. The following is a summary of the balances at June 30, 2020 and 2019:

Inhouse Receivables - Contract Assets	2020	2019
Inhouse charges	$ 12,643	$ 19,510
Price concessions	(9,404)	(13,981)
Net contract assets	**$ 3,239**	**$ 5,529**

5. Inventories, Prepaids and Other Assets

Components of inventories, prepaids and other assets accounts at fiscal years ended June 30, 2020 and 2019 are as follows:

INVENTORIES, PREPAIDS, AND OTHER ASSETS	2020	2019
Inventories - Hospital	$ 4,939	$ 3,720
Prepaid expenses	8,824	6,995
Beneficial interest trust	6,291	6,212
Self-insured assets	5,125	6,248
Intellectual property costs	1,121	1,296
Other	5,992	5,949
Total	**$ 32,292**	**$ 30,420**

6. Deposits with Trustees and Reserves for Self-insured Liabilities

DEDICATED ASSETS		
	2020	2019
Debt service reserve	$ 13,074	$ 12,865
Workers' compensation	2	2
Health insurance trust	3,084	2,915
Total	**$ 16,160**	**$ 15,782**
LIABILITIES		
	2020	2019
Professional liability	$ 41,068	$ 45,371
Workers' compensation	12,624	13,882
Health insurance trust	9,756	6,284
Total	**$ 63,448**	**$ 65,537**

(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) *Professional Liability*

Howard is involved in litigation arising in the ordinary course of business. Claims alleging malpractice that have been asserted against the Hospital and certain faculty physicians are currently in various stages of litigation. Additional claims may be asserted arising from services provided to patients through June 30, 2020. 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, 2020 and 2019 of approximately $41,068 and $45,371, respectively is adequate to provide for losses resulting from probable asserted and unasserted claims and pending or threatened litigation.

Professional liability activity is summarized as follows for fiscal years ended June 30, 2020 and 2019 in the table below.

PROFESSIONAL LIABILITY	2020	2019
Beginning balance	$ 45,371	$ 46,979
Malpractice claims expense	(2,209)	2,927
Settlement payments	(2,094)	(4,535)
Ending balance	**$41,068**	**$ 45,371**

(c) *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, 2020 and 2019, workers' compensation liabilities are being satisfied as claims arise. For fiscal years ended June 30, 2020 and 2019, Howard maintained $5,128 and $6,340 in letters of credit, respectively, which serve as collateral for specific insurance carriers. 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, 2020 and 2019 expenses related to workers' compensation were $1,826 and $2,356, respectively and are reflected in employee benefits.

The total liability for future workers' compensation liability claims was approximately $12,624 and $13,882 at June 30, 2020 and 2019, 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 $0 at June 30, 2020 and 2019, net of allowances for uncollectible amounts and are reflected in other receivables.

(d) 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, 2020 and 2019, 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, 2020 and 2019, is approximately $9,756 and $6,284, respectively.

7. 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 a hierarchy which consists of 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, 2020 and 2019 are subject to fair value accounting.

Fair value as of June 30, 2020 is as follows:

FAIR VALUE AS OF JUNE 30, 2020	Level 1	Level 2	Level 3	Total
Assets:				
Unexpended bond proceeds (5)	$ -	$ 3,172	$ -	$ 3,172
Deposits with trustees (6)	3,186	12,974	-	16,160
Other assets (7)	-	-	6,291	6,291
Total assets (non investment)	**$ 3,186**	**$ 16,146**	**$ 6,291**	**$ 25,623**
Operating investments				
Common Stock (3)	7,748	-	-	7,748
Equity Investment (7)	-	-	4,398	4,398
Total operating investments	**$ 7,748**	**$ -**	**$ 4,398**	**$ 12,146**
Restricted investments				
Money Market Instrument (1)	-	1,619	-	1,619
Common Stock (3)	34,049	-	-	34,049
Mutual Fund	1,204	-	-	1,204
Private Equity (4)	-	-	260	260
Private Debt (4)	-	-	7,861	7,861
Real Estate (4)	-	-	2,615	2,615
Total restricted investments	**$ 35,253**	**$ 1,619**	**$ 10,736**	**$ 47,608**
Endowment investments				
Money Market Fund (1)	496	13,874	-	14,370
Common/collective trusts				
Emerging Market Equity (3)	-	32,368	-	32,368
Global Fixed Income Security (2)	-	13,075	-	13,075
International Equity Security (3)	-	35,299	-	35,299
Commodity Inflation Hedging (7)	-	-	-	-
Common Stock (3)	94,389	-	-	94,389
Fixed income				
Corporate Bond (2)	-	4	-	4
Hedge funds				
Equity Long/short (4)	-	29,280	-	29,280
Global opportunities (4)	-	11,199	-	11,199
Multi-strategy (4)	-	15,923	-	15,923
Credit Opportunities (4)	-	17,328	-	17,328
Mutual funds investment				
Emerging Market Equity Security (3)	-	-	-	-
Domestic Common Stock (3)	36,098	-	-	36,098
Domestic Fixed Income (2)	87,492	-	-	87,492
International Equity Security (3)	9.988	-	-	9,988
Private Equity and Venture Capital (4)	-	-	122,167	122,167
Private Debt (4)	-	-	86,459	86,459
Real estate (4)	-	-	88,035	88,035
Total endowment investments	**$ 228,463**	**$ 168,350**	**$ 296,661**	**$ 693,474**
Total investments	**$ 271,464**	**$ 169,969**	**$ 311,795**	**$ 753,228**
Assets not subject to fair value reporting (8)	21,081	-	-	21,081
Liabilities not subject to fair value reporting (8)	(2,106)	-	-	(2,106)
Total assets and liabilities measured at fair value	**$ 293,625**	**$ 186,115**	**$ 318,086**	**$ 797,826**

Level 3 investments were 41% of total investments.

Fair value as of June 30, 2019 is as follows:

FAIR VALUE AS OF JUNE 30, 2019	Level 1	Level 2	Level 3	Total
Assets:				
Unexpended bond proceeds (5)	$ -	$ 3,104	$ -	$ 3,104
Deposits with trustees (6)	2,917	12,865	-	15,782
Other assets (7)	-	-	6,212	6,212
Total assets (non investment)	**$ 2,917**	**$ 15,969**	**$ 6,212**	**$ 25,098**
Operating investments				
Common Stock (3)	22,485	-	-	22,485
Equity Investment (7)	-	-	4,781	4,781
Total operating investments	**$ 22,485**	**$ -**	**$ 4,781**	**$ 27,266**
Restricted investments				
Money Market Instrument (1)	8,216	750	-	8,966
Common Stock (3)	28,913	-	-	28,913
Private Equity (4)	-	-	3,199	3,199
Private Debt (4)	-	-	14,097	14,097
Real Estate (4)	-	-	2,615	2,615
Total restricted investments	**$ 37,129**	**$ 750**	**$ 19,911**	**$ 57,790**
Endowment investments				
Money Market Fund (1)	425	36,182	-	36,607
Common/collective trusts				
Emerging Market Equity (3)	-	29,635	-	29,635
Global Fixed Income Security (2)	39,838	23,417	-	63,255
International Equity Security (3)	-	58,170	-	58,170
Commodity Inflation Hedging (7)	-	2,000	-	2,000
Common Stock (3)	79,136	-	-	79,136
Fixed income				
Corporate Bond (2)	-	7	-	7
Hedge funds				
Equity Long/short (4)	-	29,725	-	29,725
Global opportunities (4)	-	6,137	-	6,137
Multi-strategy (4)	-	28,306	1	28,307
Credit Opportunities (4)	-	15,077	-	15,077
Mutual funds investment				
Emerging Market Equity Security (3)	4,181	-	-	4,181
Domestic Common Stock (3)	2,340	-	-	2,340
Domestic Fixed Income (2)	85,891	-	-	85,891
International Equity Security (3)	9,843	-	-	9,843
Private Equity and Venture Capital (4)	-	-	109,969	109,969
Private Debt (4)	-	-	50,126	50,126
Real estate (4)	-	-	81,883	81,883
Total endowment investments	**$ 221,654**	**$ 228,656**	**$ 241,979**	**$ 692,289**
Total investments	**$ 281,268**	**$ 229,406**	**$ 266,671**	**$ 777,345**
Assets not subject to fair value reporting (8)	2,964	-	-	2,964
Liabilities not subject to fair value reporting (8)	(2,421)	-	-	(2,421)
Total assets and liabilities measured at fair value	**$ 284,728**	**$ 245,375**	**$ 272,883**	**$ 802,986**

Level 3 investments were 34% of total investments.

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 ASC 820, *Fair Value Measurement,* which governs the classification of certain investments with 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) 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.

(6) 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.

(7) Other assets represent the University's beneficial interest in certain trust assets held by third parties. The underlying trust assets comprise of a variety of investments, primarily exchange-traded funds and corporate fixed income. 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.

(8) Assets and liabilities not subject to fair value reporting represent exchanges between the University and its investment managers that have been entered into but not settled by the reporting date of June 30, 2020. These transactions are shown net with endowment investments.

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 period ended June 30, 2020 is as follows:

CHANGES IN LEVEL 3 FOR THE YEAR ENDED JUNE 30, 2020	Private Equity / Debt	Hedge Funds	Real Estate	Other Assets	Total
Balance July 1, 2019	$ 177,391	$ 1	$ 84,498	$ 10,993	$ 272,883
Gain and Loss (Realized and unrealized)	8,756	(1)	3,722	(270)	12,207
Acquisitions	77,901	-	20,847	-	98,748
Sales	(47,300)	-	(18,417)	-	(65,717)
Balance June 30, 2020	**$ 216,748**	**$ -**	**$ 90,650**	**$ 10,723**	**$ 318,121**
Change in unrealized investments held	**$ 3,890**	**$ (1)**	**$ (4,649)**	**$ (270)**	**$ (1,030)**

There were no transfers into or out of Level 3 during fiscal year ended June 30, 2020.

Changes in Level 3 securities for the period ended June 30, 2019 is as follows:

CHANGES IN LEVEL 3 FOR THE YEAR ENDED JUNE 30, 2019	Private Equity / Debt	Hedge Funds	Real Estate	Other Assets	Total
Balance July 1, 2018	$ 108,424	$ 14	$ 38,948	$ 10,721	$ 158,107
Gain and Loss (Realized and unrealized)	16,919	(13)	8,420	272	25,598
Acquisitions	102,572	-	42,818	-	145,390
Sales	(50,524)	-	(5,688)	-	(56,212)
Balance June 30, 2019	**$ 177,391**	**$ 1**	**$ 84,498**	**$ 10,993**	**$ 272,883**
Change in unrealized investments held	**$ -**	**$ (1)**	**$ 6,374**	**$ 245**	**$ 6,618**

There were no transfers into or out of Level 3 during fiscal year ended June 30, 2019.

Net investment income (loss) is summarized as follows for fiscal years June 30, 2020 and 2019:

NET INVESTMENT INCOME (LOSS)	2020	2019
Interest and dividends	$ 15,342	$ 17,490
Net realized gains	18,419	45,243
Net unrealized gains (losses)	1,540	(11,892)
Other investment income, net of expense	270	323
Investment expenses	(7,736)	(6,806)
Net investment income	**$ 27,835**	**$ 44,358**
Current year unrestricted operating return	$ 582	$ 984
Current year non-operating investment return:		
Without donor restriction	12,431	22,798
With donor restriction	14,822	20,576
Total current year investment return	**$ 27,835**	**$ 44,358**
Prior year return designated for current operations:		
Without donor restriction	(10,319)	(10,308)
With donor restriction	(14,216)	(13,154)
Total designated for current operation	**$ (24,536)**	**$ (23,462)**
Net non-operating investment return:		
Without donor restriction	2,112	12,490
With donor restriction	378	7,422

Liquidity Terms and Unfunded Commitments – The following tables represent Howard's investments by asset class and their respective liquidity terms and unfunded commitments as of June 30, 2020 and 2019. Real estate funds and limited partnerships do not have readily ascertainable market values and may be subject to withdrawal restrictions.

INVESTMENTS AS OF JUNE 30, 2020	Fair Value	Unfunded Commitments	Redemption/ Withdrawal Frequency	Redemption/ Withdrawal Notice Period
Hedge funds	$ 73,730	$ -	Monthly - Annually	45 - 90 days
Real estate funds	90,650	24,188	-	1 – 10 years
Common/collective trusts	80,742	-	Monthly	-
Limited partnerships	216,748	127,595	-	≤ 10 years

INVESTMENTS AS OF JUNE 30, 2019	Fair Value	Unfunded Commitments	Redemption/ Withdrawal Frequency	Redemption/ Withdrawal Notice Period
Hedge funds	$ 79,245	$ 1,020	Monthly - Annually	45 - 90 days
Real estate funds	84,498	32,438	-	1 – 10 years
Common/collective trusts	153,182	-	Monthly	-
Limited partnerships	177,391	131,852	-	≤ 10 years

8. Endowment Fund

Howard's endowment includes approximately 935 individual accounts established to fund scholarships, professorships, student loans, general operations and other purposes. 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 donor-restricted net assets in perpetuity:

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 is classified as net assets with donor restrictions 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.

The change in value and the composition of amounts classified as endowment as of June 30, 2020 is as follows:

ENDOWMENT CHANGE IN VALUE FOR YEAR ENDING JUNE 30, 2020	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
Endowment net assets, beginning of year	**$ 372,191**	**$ 329,311**	**$ 701,502**
Investment return:			
Investment income	6,296	7,476	13,772
Net appreciation (realized and unrealized)	11,312	2,277	13,589
Total investment return	**$ 17,608**	**$ 9,753**	**$ 27,361**
Contributions	341	14,678	15,019
Appropriation of endowment assets for operations	(9,814)	(14,721)	(24,535)
Other changes:			
Endowment withdrawals	-	-	-
Transfer and other changes	51	502	553
Change in underwater classification	-	-	-
Endowment net assets, end of year	**$ 380,377**	**$ 339,523**	**$ 719,900**
Donor-restricted endowment funds	$ -	$ 343,431	$ 343,431
Underwater endowment funds	-	(3,908)	(3,908)
Board designated quasi-endowment	380,377	-	380,377
Endowment net assets, end of year	**$ 380,377**	**$ 339,523**	**$ 719,900**

The change in value and the composition of amounts classified as endowment as of June 30, 2019 is as follows:

ENDOWMENT CHANGE IN VALUE FOR YEAR ENDING JUNE 30, 2019	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
Endowment net assets, beginning of year	**$ 373,971**	**$ 317,996**	**$ 691,967**
Investment return:			
Investment income	7,148	9,090	16,238
Net appreciation (realized and unrealized)	12,923	11,413	24,336
Total investment return	**$ 20,071**	**$ 20,503**	**$ 40,574**
Contributions	938	7,592	8,530
Appropriation of endowment assets for operations	(9,453)	(14,009)	(23,462)
Other changes:			
Endowment withdrawals	(20,000)	-	(20,000)
Transfer and other changes	3,465	428	3,893
Change in underwater classification	3,199	(3,199)	-
Endowment net assets, end of year	**$ 372,191**	**$ 329,311**	**$ 701,502**
Donor-restricted endowment funds	$ -	$ 332,493	$ 332,493
Underwater endowment funds	-	(3,182)	(3,182)
Board designated quasi-endowment	372,191	-	372,191
Endowment net assets, end of year	**$ 372,191**	**$ 329,311**	**$ 701,502**

The original gift amount and net appreciation of net assets with donor restrictions as of June 30, 2020 and 2019 is as follows:

NET ASSETS WITH DONOR RESTRICTIONS	2020	2019
Original Gift	$ 188,157	$ 173,232
Net Appreciation	151,366	156,079
Total	**$ 339,523**	**$ 329,311**

Howard's endowment net assets include receivables related to the federal term endowment and contributions, which have not been invested and therefore not included as part of endowment investments. For fiscal years ended June 30, 2020 and 2019 receivables of $7,451 and $8,670, 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 donors require Howard to retain as a fund of perpetual duration. Deficiencies of this nature, so called "underwater accounts", are reported in net assets with donor restriction and totaled $3,908 and $3,182 as of fiscal years ended June 30, 2020 and 2019, 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.

Funds with Deficiencies	2020	2019
Fair value of underwater endowments	$ 36,233	$ 24,670
Original endowment gift amount	40,141	27,853
Deficiencies of underwater endowment funds	**$ (3,908)**	**$ (3,182)**

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 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 4 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.

9. Long-Lived Assets

LONG-LIVED ASSETS	2020	2019
Land and land improvements	$ 40,141	$ 40,759
Buildings and building improvements	877,445	872,246
Property held for expansion	56,383	56,929
Property held under leases	33,373	32,053
Furniture and equipment	349,131	344,176
Library books	92,197	92,178
Works of art, historical treasures, literary works and artifacts	40,239	37,719
Software	122,007	116,909
Software in progress	303	414
Construction in progress	48,201	23,305
Long-lived assets, gross	1,659,420	1,616,688
Accumulated depreciation and amortization	(1,112,518)	(1,074,990)
Long-lived assets, net	**$ 546,902**	**$ 541,698**

For the fiscal year ended June 30, 2020 there were $1,962 in sales, disposals and retirements. For the fiscal year ended June 30, 2019 there were $7,524 in disposals. There were no disposals of works of art, historical treasures, literary works and artifacts for either fiscal year presented.

Depreciation expense for the years ended June 30, 2020 and 2019 was $47,921 and $47,167, respectively. For fiscal years ended June 30, 2020 and 2019, net interest costs of $0 were incurred during construction and capitalized as part of the cost of capital projects.

Long-lived assets include property held for expansion, consisting 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. Long-lived assets include capitalization of donated artwork that is not subject to depreciation.

10. Accounts Payable and Accrued Expenses

Components of this line item at June 30, 2020 and 2019 are as follows:

ACCOUNTS PAYABLE AND ACCRUED EXPENSES	2020	2019
Vendor invoices	$ 65,796	$ 95,836
Accrued salaries and wages	32,487	28,190
Accrued employee benefits	3,158	4,956
Accrued annual leave	4,744	4,866
Accrued interest	5,835	4,449
Other	1,451	(556)
Total	**$ 113,471**	**$ 137,741**

11. Other Liabilities and Deferred Revenue

These obligations include the following at June 30, 2020 and 2019:

OTHER LIABILITIES	2020	2019
Environmental liabilities	$ 3,786	$ 4,683
Residence halls	8,076	6,747
Unclaimed property	3,187	3,166
Student deposits and refunds	5,798	4,561
Reserve for legal contingencies	1,016	3,850
Deposits held in custody for others	2,639	1,960
Other	4,288	3,957
Total	**$ 28,790**	**$ 28,924**

DEFERRED REVENUE	2020	2019
Deferred tuition, room and board	$ 3,825	$ 1,567
Deferred grant revenue	16,178	9,454
Medicare advance payment	26,230	-
Deferred CARES funding	19,736	-
Deferred DC Surge Grant	2,940	-
Other	3,935	4,841
Total	**$ 72,844**	**$ 15,862**

Amounts accrued for environmental liabilities at June 30, 2020 and 2019, were as follows:

ENVIRONMENTAL LIABILITIES	2020	2019
Accumulated depreciation	$ (4)	$ (4)
Environmental liabilities	3,786	4,683
Total	**$ 3,782**	**$ 4,679**

Howard incurred costs related to remediation during fiscal years ended June 30, 2020 and 2019 of $897 and $116, respectively.

12. Leases

Lease Obligations

In fiscal year 2016, Howard University elected to adopt ASC 842 – *Leases*. The new standard defines a lease as a contract, or part of a contract, that conveys the right to control the use of identified property, plant or equipment (the underlying asset) for a period of time in exchange for consideration.

The primary difference between accounting for leases under ASC 840 and the new guidance under ASC 842 is the recognition of lease assets and lease liabilities by lessees for those leases previously classified as operating leases. Accordingly, Howard has recognized all lease assets and liabilities, with certain exceptions, on its statements of financial position. Both financing leases and operating leases create an asset (right-of-use or ROU asset) and a liability measured at the present value of the lease payments.

The classification criteria in ASC 842 for distinguishing between finance leases and operating leases are substantially similar to the classification criteria for distinguishing between capital leases and operating leases under ASC 840. Under ASC 842, a lessee finance lease exists when any of the following criteria are met at lease commencement:

a. The lease transfers ownership of the underlying asset to the lessee by the end of the lease term.

b. The lease grants the lessee an option to purchase the underlying asset that the lessee is reasonably certain to exercise.

c. The lease term is for the major part of the remaining economic life of the underlying asset. However, if the commencement date falls at or near the end of the economic life of the underlying asset, this criterion shall not be used for purposes of classifying the lease.

d. The present value of the sum of the lease payments and any residual value guaranteed by the lessee that is not already reflected in the lease payments in accordance with paragraph 842-10-30-5(f) equals or exceeds substantially all of the fair value of the underlying asset.

e. The underlying asset is of such a specialized nature that it is expected to have no alternative use to the lessor at the end of the lease term.

A lessor would classify a lease having any of the above characteristics as a sales-type lease.

If the lease has none of the above characteristics, then a lessee would classify the lease as an operating lease. A lessor would classify the lease as either an operating lease or a direct financing lease.

Howard measures its lease assets and lease liabilities using the discount rate implicit in the lease. If that rate is not available or readily determinable, Howard uses its incremental borrowing rate.

Howard has elected to use the practical expedient election under ASC 842-10-15-37. The practical expedient election allows the lessee to elect by class to choose not to separate non-lease components from lease components and instead account for each lease component as a single lease.

Finance Leases

In the prior year, Howard University entered into a seven-year network management service agreement with IBM for equipment that included an imbedded lease. Howard determined that the lease is a finance type lease based on the transfer of ownership of the underlying assets, and the length of the lease term.

Howard is obligated under other finance leases for office, technology and medical equipment that extend through 2024, the IBM lease that extends through 2025 and the chiller plant that extends through 2031, in the amounts of $46,999 and $51,132 respectively at fiscal years ended June 30, 2020 and 2019. Lease payments for the chiller plant include both fixed and variable payments. The variable payments are based upon consumption exceeding the threshold specified in the lease.

Howard considered the likelihood of exercising renewal or termination terms in measuring its right-of-use lease assets and lease liabilities. With the exception of leases for certain medical equipment that will expend its useful life by the end of the lease, management reviews each lease option to modify terms on a case by case basis . The right-of-use assets are amortized over their estimated useful lives. The finance lease right-of-use assets and accumulated amortization for the fiscal years ended June 30 are as follows:

FINANCE RIGHT OF USE ASSETS	2020	2019
Right of use assets - financing	$ 68,294	$ 127,762
Accumulated amortization	(23,456)	(76,237)
Right of use assets, net	**$ 44,838**	**$ 51,525**

The discount rates used in measuring the finance right-of-use assets and liabilities are the rates implicit in the lease if readily determinable (if applicable) or Howard's incremental borrowing rate near the date of lease commencement.

At June 30, 2020, the future minimum lease payments under finance leases (with initial or remaining lease terms in excess of one year) are as follows:

LEASE OBLIGATIONS	FINANCE LEASES
Future principal and interest years ending June 30	
2021	$ 11,788
2022	10,789
2023	10,035
2024	9,061
2025	2,738
2026 and thereafter	16,030
Obligation, gross	60,441
Amounts representing interest rates from 2% to 10%	(13,442)
Total lease obligations, net	**$ 46,999**

At June 30, 2020, the minimum interest payments under finance leases (with initial or remaining lease terms in excess of one year) for future years ending June 30, are as follows:

LEASE OBLIGATIONS – INTEREST	FINANCING LEASES
Future interest years ending June 30	
2021	$ 2,885
2022	2,365
2023	1,875
2024	1,389
2025	1,061
2026 and thereafter	3,867
Total lease obligations interest	**$ 13,442**

Operating Leases

Howard has several non-cancelable operating leases for broadcast antennas, equipment and a vehicle fleet that extend through 2029.

Rent expense is recognized on a straight-line basis and is allocated in the statements of activities by function. Rent expense related to building space and equipment for fiscal years ended June 30, 2020 and 2019 was $1,432 and $7,452, respectively. Howard considered the likelihood of exercising renewal or termination terms in measuring its right-of-use lease assets and lease liabilities and has included renewal periods in its assessment of lease terms. The right-of-use assets are amortized over their estimated useful lives. The operating lease right-of-use assets and accumulated amortization for the fiscal years ended June 30 are as follows:

OPERATING RIGHT OF USE ASSETS	2020	2019
Right of use assets - financing	$ 7,792	$ 4,991
Accumulated amortization	(1,583)	(230)
Right of use assets, net	**$ 6,209**	**$ 4,761**

At June 30, 2020 the minimum future payments under operating leases (with initial or remaining lease terms in excess of one year) for future years ending June 30, are as follows:

LEASE OBLIGATIONS	OPERATING LEASES
Future principal and interest years ending June 30	
2021	$ 1,397
2022	866
2023	861
2024	859
2025	887
2026 and thereafter	3,019
Obligation, gross	$ 7,889
Amounts representing interest rates from 2% to 10%	(1,402)
Total Operating Lease Obligations, net	**$ 6,487**

LEASE OBLIGATIONS - INTEREST	OPERATING LEASES
Future interest years ending June 30	
2021	$ 291
2022	258
2023	227
2024	196
2025	163
2026 and thereafter	267
Total Lease Obligations Interest	**$ 1,402**

Certain additional supplemental quantitative information as required under ASC 842 is as follows for the fiscal years ended June 30:

LEASE EXPENSE	2020	2019
Finance lease expense:		
Amortization of right of use assets	$ 8,729	$ 9,043
Interest on lease liabilities	3,342	3,594
Operating lease expense	1,432	602
Total	**$ 13,503**	**$ 13,239**
Other information		
Cash paid for amounts included in the measurements of lease liabilities for finance leases:		
Operating cash flows	$ 1,094	$ 475
Financing cash flows	7,909	7,955
Change in operating right of use (ROU) leases:		
Operating cash flows	(1,448)	(997)
Right of use (ROU) assets obtained in exchange for lease liabilities:		
Finance leases	68,294	38,036
Operating leases	6,209	4,772
Weighted-average remaining lease term (in years):		
Finance leases	6.25	4.90
Operating leases	6.98	9.37
Weighted-average discount rate:		
Finance leases	6.67%	6.22%
Operating leases	4.71%	6.50%

Operating Lease Agreement - Benning Road

In fiscal year 2019, the University entered a nine and a half (9.5) year sub-sublease for approximately 5,800 square feet in a healthcare building leased by Unity Health Care, Inc (Unity), to service additional patients. The University will pay Unity annual rent in the amount of $180 in equal monthly installments payable on the first day of each calendar month during the term of the lease. There are rent escalators after year two of this lease. This lease is defined as an operating lease under ASC 842-10-25 because none of the five criteria were met that would trigger the recognition of a finance lease. Howard occupied the space in November 2020.

Lessor Leases

A lease conveys the right to use an identified asset for a period of time. The University assesses all its rental contracts using the provisions within ASC 842 to determine if they meet the criteria of a sales type lease. For leases that meet the sales type criteria, the University removes the underlying assets from the statement of financial position, and

recognizes revenue in accordance with the terms specified in the agreement. Leases that do not meet the criteria are defined and treated as operating leases. The University recognizes earned rental income on a straight-line basis, while the underlying leased assets remain on the University's statement of financial position and are continuously depreciated.

Lessor Sales-Type Leases

Howard Manor

Howard University as lessor has executed a 99-year lease with the Manor Lessee LLC (Manor) on June 30, 2020 to lease the approximately 75,000 square foot building at 654 Girard Street, NW, Washington, DC. The lease proceeds were a one-time payment of $3,000 and annual rent of $120 per year with an annual 2.25% rent increase. The underlying building and land has a fair market value of $4,660. Howard evaluated this lease as a sales type lease under ASC 842-10-25-3 after considering the present value of the minimum lease payments relative to the fair value of the underlying value of the asset.

Shining Stars

Howard University as lessor has executed a 45-year lease with the Shining Stars Montessori Academy Public Charter School (Shining Stars) on June 30, 2020 to lease the 28,767 square foot building at 1240 Randolph Street, NE, Washington, DC. The lease proceeds are a one-time payment of $7,500 and $3,500 due over a 25-year amortization period with an interest charge of 5% per annum. A balloon payment is due to Howard at the end of the 16th year of the lease term for all amounts due. Howard evaluated this lease as a sales type lease under ASC 842-10-25-3 as the present value of the minimum lease payments is substantially higher than the fair value of the underlying value of the asset.

930 Club

In the prior year, Howard University as lessor executed a 99-year ground lease of certain property at 9th and V Street and the related meaningful connection to the 930 Club building to 9th AND W OWNER, LLC. The lease proceeds were a one-time payment of $34,384 and a yearly lease payment of $1 per year. Howard evaluated this lease as a sales type lease under ASC 842-10-25-3 because the present value of the minimum lease payments is substantially higher than the fair value of the underlying value of the asset.

Howard Center

In prior years, Howard University executed a 40-year transaction to lease certain floors of the Howard Center, (known as Lot 36, Square 3065 at 2225 Georgia Avenue, N.W, Washington, DC) to 9th and Provident Group-Howard Center, Inc.. The University received a one-time payment of $2,040, which the University allocated for the redevelopment of the 78,131 square foot Miner Building for use by the Howard University School of Education and the Howard University Charter Middle School for Mathematics

and Science. The Provident Group will maintain control of the leased area and remit annual commissions to Howard, commencing in fiscal year 2020. Howard evaluated this lease as a sales type lease under ASC 842-10-25-3 because the lease term will consume more than 75% of the estimated economic life of the leased property.

Lessor Operating Leases

Howard has several operating leases for retail and commercial space for which rent payments are fixed at the time of lease commencement. Howard considers the likelihood of its tenants exercising renewal or termination terms in its leases, based upon prior renewals or extensions, sales and revenue forecasts, etc. in determining the ultimate term of the lease. Some tenants have the option of re-negotiating a new agreement upon the termination of the lease or extending the terms in the current lease. Termination terms are explicitly stated in each lease agreement. Lease payments are governed by the lease agreement and are generally fixed, although some lease agreements provide for payment escalations based on CPI. Howard only includes consideration for lease components in its determination of lease payments.

Howard's leased properties are comprised of (1) the Wonder Plaza Building, (2) space available on the top of certain buildings, and (3) ground lease Barry Place). Other standalone buildings owned by Howard are leased to private companies such as (4) a public charter school, (5) a car rental company, (6) a pharmacy, and (7) the Harriett Tubman Quadrangle. Howard also leases space in the Hospital to a large private pharmacy.

Howard's leases do not have any provisions for tenants to purchase the underlying asset being leased at the end of the lease term, or that provide for residual value guarantees.

Howard University receives rental income under these lease agreements, which have termination dates through 2024 and thereafter. The total lease income received for fiscal years ended June 30, 2020 and 2019 was $25,502 and $4,007, respectively and are reported in real property revenue on the statements of activities.

LEASE INCOME	**2020**	**2019**
Sales Type Lease Income		
Lease Payments	$ 22,727	$ 2,040
Less: Leased Assets Book Values	618	1,531
Total Sales Type Lease Income	$ 22,109	$ 509
Operating Lease Income	3,393	3,497
Total Lease Income	**$ 25,502**	**$ 4,007**

At June 30, 2020, the future minimum lease income for years ending at June 30 is as follows:

FUTURE MINIMUM LEASE INCOME	JUNE 30
2021	$ 1,967
2022	2,027
2023	1,988
2024	1,853
2025	1,813
2026 and thereafter	25,712
Total Minimum Lease Income Receipts	**$ 35,360**

13. Bonds Payable and Notes Payable

(a) ***Bonds Payable***

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

BONDS PAYABLE	2020	2019
District of Columbia issues:		
2010 Revenue bonds, 5.05% Serial due 2010 through 2025	$ 4,736	5,466
2011A Revenue bonds 5.00% to 6.50% Serial due 2020 through 2041	192,145	192,145
2011B Revenue bonds 4.31% to 7.63% Serial due 2015 through 2035	52,450	56,855
2016 Revenue bonds 1.98% Serial due 2015 through 2031	-	151,805
2020 Taxable Bonds 2.42% to 3.00% Serial due 2021 through 2031	146,900	-
Total bonds payable, gross	**$ 396,231**	**$ 406,271**
Unamortized bond discount	(5,207)	(4,628)
Unamortized bond issuance costs	(6,210)	(4,199)
Total bonds payable, net	**$ 384,814**	**$ 397,444**

(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 5.00% 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 the fiscal year ended June 30, 2020 the fund balance was $13,074.

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.

In fiscal year 2017, Howard University entered into a Service Concession Agreement with Corvias Campus Living – HU, LLC. resulting in a bond defeasance of $33,105 for the 2011A Bonds. The defeased bonds are deemed to be paid and no longer outstanding bonds of the District of Columbia. This is reported as a part of income from continuing operations on the statement of activities after total operating expenses. See Note 21 for a description of the Service Concession Agreement.

MATURITY DATE REFUNDED BONDS	REDEEMED PRINCIPAL	RATE	CALL DATE
10/1/2027	$ 8,645	5.75%	4/1/2021
10/1/2032*	22,755	6.25%	4/1/2021
10/1/2037*	440	6.50%	4/1/2021
10/1/2041*	1,265	6.50%	4/1/2021
Total	**$ 33,105**		

**The amounts shown for these maturities represent a portion of the principal amount of the bonds originally issued. Only the specified portions of the principal amounts provided in this notice have been defeased as of the defeasance 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.

(3) **2016 Revenue Bonds**

In June 2016, Howard issued $162,420 of taxable private placement bonds ("the 2016 Revenue Bonds"). The Bonds bore interest at a weekly rate with a maximum bond rate of 12%. The 2016 Revenue Bonds are repayable by August 2031. In February 2020, Howard retired the Series 2016 bonds with the issuance of the Series 2020 Bonds.

(4) **2020 Taxable Bonds**

In February 2020, Howard issued the Series 2020 Taxable Bonds in the amount of $146,900. The bonds bear interest between 2.42% to 3.00% and are repayable between 2021 and 2031. The proceeds of the Series 2020 Bonds were used to repay and settle the total outstanding principal amount of the Series 2016 Revenue Bonds. Howard received a more favorable interest rate with the 2020 bonds compared to the 2016 bonds.

(5) **Fair Value of Bonds**

Currently the estimated fair value of Howard's bonds is determined based on quoted market prices. At fiscal years ended June 30, 2020 and 2019, the estimated fair value was approximately $401,711 and $424,822, 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***

In June 2016, Howard entered into a $75,000 JP Morgan Revolving Credit Agreement. The initial agreement, which was to terminate in June 2019, was extended during the fiscal year to December 2021. In addition, the commitment was increased from $75,000 to $100,000 during the year ended June 30, 2019 and increased from $100,000 to $150,000 during the year ended June 30, 2020. There was no outstanding balance at June 30, 2020 and 2019. Howard is paying a quarterly non-refundable unutilized commitment fee at a rate of 2.30%.

During the year ended June 30, 2019, the University entered a Credit Agreement with Engie Inc. for short term financing related to rental of temporary boilers. Borrowings drawn on this credit facility bore interest at LIBOR plus a stated margin of 3.50%. As of June 30, 2019, a total of $8,562 was outstanding. Howard repaid the financing in full in November 2019.

In October 2019, Howard entered into a bridge loan agreement with Barclays Bank PLC. The purpose of the loan was to repay the outstanding Engie North America Inc. loan, and to provide interim financing for capital projects. Howard received an initial commitment on the credit facility for $12,000. Borrowings drawn on the facility is subject to an adjusted LIBOR rate plus an applicable spread of 3.00%. During the year, the commitment increased to $26,000. As of June 30, 2020, a total of $26,000 was outstanding. Howard is paying a quarterly non-refundable unutilized commitment fee at a rate of 1.75%.

(c) ***Compliance with Contractual Covenants***

The 2011 Bond, 2020 Revenue Bonds and Revolving Credit Agreement contain restrictive financial covenants as summarized in the table below as of June 30, 2020.

COVENANT	INSTRUMENT	MEASUREMENT DATE	CRITERIA
Debt Service Coverage Ratio	2011 Revenue Bonds	June 30 each year	1.10:1.00
Debt Service Coverage Ratio	2020 Revenue Bonds	June 30 each year	1.10:1.00
Liquidity Ratio	Revolving Credit Agreement	Quarterly	$160 million
Debt Service Coverage Ratio	Bridge Loan Agreement	June 30 each year	1.10:1.00

At June 30, 2020 and 2019, Howard was compliant with the Debt Service Coverage Ratio measurements and with the Liquidity Ratio measurements for the 2011 and 2020 Revenue Bonds and the Revolving Credit Agreement.

The University has pledged revenue for payment obligations to the Series 2020 bondholders. “Pledged Revenues” consist of all gross revenues of the University (including all undergraduate and graduate schools and colleges) derived from (i) tuition (net of student financial aid provided by the University) and (ii) certain fees (other than tuition) collected from or on behalf of students for the purpose of supporting student instruction and administrative costs related thereto. Pledged Revenues will not include any revenues of the University associated with room and/or board, special purpose fees such as health and wellness fees, or net patient service revenue generated from operation of HUH. Pledged Revenues excludes any revenues generated from clinical services related to HUH and the University’s federal appropriation.

The Series 2020 Bonds are also secured by the Restricted Academic Property. Restricted Academic Property consists of the properties on the Main Campus of the University for so long as any such property is actively in-use for the principal purpose of instruction, research, student activity or academic administration. The properties on the Main Campus that constitute Restricted Academic Property consist of the following:

1. Classroom Building #4, used primarily by the School of Business and located at 2600 6th Street, NW
2. Mackey Building, used primarily by the Department of Architecture and located at 2366 6th Street, NW
3. Downing Building, used primarily by the Department of Engineering and located at 2300 6th Street, NW

(d) ***Scheduled Bond and Note Repayments***

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

AGGREGATE ANNUAL MATURITIES	2020	2019
2021	$ 30,684	$ 22,299
2022	17,282	14,502
2023	17,953	15,316
2024	18,706	16,148
2025	19,782	17,066
2026 and thereafter	317,824	329,502
Subtotal	$ 422,231	$ 414,833
Bond discounts	(5,207)	(4,628)
Bond issuance costs	(6,210)	(4,199)
Total	**$ 410,814**	**$ 406,006**

(e) ***Bond Downgrade***

On October 12, 2018, S&P Global Ratings lowered its long-term and underlying ratings on Howard's Series 2011A and 2011B bonds from BBB to BBB-.

On February 28, 2020, S&P Global Ratings maintained its BBB- ratings for the issuance of Series 2020 bonds.

On April 29, 2020 S&P Global Ratings changed its outlook on Howard University from "stable" to "negative." This action was not focused solely on Howard nor was it triggered by any specific event or fact related to the University's financial condition and performance. Rather, the action was part of a wholesale downgrade of outlooks for 127 public and private higher education institutions "due to the

heightened risks associated with the financial toll caused by the COVID-19 pandemic and related recession."

14. Retirement Plans

Employee Retirement Plan - Howard has a noncontributory defined benefit pension plan (the Plan) that was 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 and is closed to new participants.

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.

During fiscal year 2017 there was a reduction to the life insurance benefits of future retirees for Howard plans which created a new prior service cost base of $8,635 to be recognized starting in fiscal year 2018. Howard stopped including the value of fully-insured premium payments in both Employee contributions and Benefits paid from the Plan because the non-Class I post-65 retirees moved out of the Howard plan into an exchange. This had no impact on net obligations or net payments from the Plan.

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 $1,025 and $1,358 at fiscal years ended June 30, 2020 and 2019, respectively. The amounts not yet reflected in operating expenses, but included in net assets without donor restrictions pertain to accumulated losses of $670 and $966 at June 30, 2020 and 2019, 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, 2020 are consistent with the method and assumptions used for the defined benefit pension plan.

Savings Plan – Howard offers 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 active financial administrators:

Teachers Insurance and Annuity Association/College Retirement Equities Fund, American International Group – Variable Annuity Life Insurance Company, and Voya Financial. Effective July 1, 2011 Lincoln Financial was replaced as a financial administrator by Voya Financial. While Lincoln Financial is no longer an active financial administrator of Howard, employees with investments with Lincoln are still allowed to hold their investments with Lincoln Financial. 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 $21,396 and $20,726 for fiscal years ended June 30, 2020 and 2019, respectively. The fair value of plan assets for the savings plan for fiscal years ended June 30, 2020 and 2019 were $268,300 and $698,299, 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.

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 fiscal years ended June 30, 2020 and 2019 are as follows:

	Pension		Medical and Life Insurance		Supplemental	
Retirement Benefits	**2020**	**2019**	**2020**	**2019**	**2020**	**2019**
Change in benefit obligation						
Projected benefit obligation at beginning of year	$ 696,180	$ 656,792	$ 49,121	$ 48,441	$ 1,358	$ 1,383
Service Cost	-	-	241	194	-	-
Interest Cost	24,339	27,804	1,722	2,047	45	56
Actuarial loss/(gain)	33,022	59,951	1,747	1,676	(173)	152
Benefits paid	(41,300)	(48,367)	(2,834)	(3,833)	(205)	(233)
Medicare Part D subsidy	-	-	-	74	-	-
Employee contributions	-	-	444	522	-	-
Projected benefit obligation at end of period	**$ 712,241**	**$ 696,180**	**$ 50,441**	**$ 49,121**	**$ 1,025**	**$ 1,358**
Change in plan assets:						
Fair value of plan assets at beginning of year	539,158	539,985	-	-	-	-
Actual return on plan assets	29,191	33,253	-	-	-	-
Employer contributions	17,543	14,287	2,390	3,237	-	-
Employee contributions	-	-	444	522	205	233
Medicare Part D subsidy	-	-	-	74	-	-
Benefits paid	(41,300)	(48,367)	(2,834)	(3,833)	(205)	(233)
Fair value of plan assets at end of period	**$ 544,592**	**$ 539,158**	**$ -**	**$ -**	**$ -**	**$ -**
Total	**$(167,649)**	**$ (157,022)**	**$ 50,441**	**$ (49,121)**	**$ 1,025**	**$ (1,358)**

Components of net periodic benefit cost and other amounts recognized in net assets without donor restrictions at fiscal years ended June 30, 2020 and 2019:

	Pension		Medical and Life Insurance		Supplemental	
Retirement Benefits	**2020**	**2019**	**2020**	**2019**	**2020**	**2019**
Recognized in Statement of Activities:						
Service cost	$ -	$ -	$ 241	$ 194	$ -	$ -
Recognized in operating expenses	**$ -**	**$ -**	**$ 241**	**$ 194**	**$ -**	**$ -**
Interest cost	24,339	27,804	1,722	2,047	45	56
Amortization of prior service cost	100	100	(1,489)	(7,639)	122	108
Amortization of net actuarial loss	11,020	8,026	382	270	-	-
Expected return on plan assets	(30,637)	(30,724)	-	-	-	-
Net periodic benefit cost other than service cost	**$ 4,822**	**$ 5,206**	**$ 615**	**$ (5,322)**	**$ 167**	**$ 164**
Net actuarial loss (gain) during the year	34,468	57,423	1,747	1,676	(173)	152
Amortization of prior service cost	(100)	(100)	1,489	7,639	-	-
Amortization of net actuarial loss	(11,020)	(8,026)	(382)	(270)	(122)	(108)
Total change in funded status or obligation	**$ 23,348**	**$ 49,297**	**$ 2,854**	**$ 9,045**	**$ (295)**	**$ 44**
Total recognized in non-operating activities	**$ 28,170**	**$ 54,503**	**$ 3,469**	**$ 3,723**	**$ (128)**	**$ 208**
Total recognized in Statements of Activities	**$ 28,170**	**$ 54,503**	**$ 3,710**	**$ 3,917**	**$ (128)**	**$ 208**

Amounts included in net assets without donor restriction at fiscal years ended June 30, 2020 and 2019:

	Pension		Medical and Life Insurance	
Retirement Benefits	**2020**	**2019**	**2020**	**2019**
Net actuarial loss	$ (325,598)	$ (302,150)	$ (2,468)	$ (1,103)
Prior service cost	(2,201)	(2,201)	4,168	5,657
Total	**$ (327,699)**	**$ (304,351)**	**$ 1,700**	**$ 4,554**

The estimated net actuarial loss, prior service cost/(credit), and transition obligation for the pension and post-retirement plans that are projected to be accounted for as a part of net periodic benefit cost over the next fiscal year are $12,916, ($1,389), and $0, respectively.

Contributions to the pension plan of $17,543 and $14,287 were made in fiscal years ended June 30, 2020 and 2019, respectively. Contributions of $17,642 are projected for fiscal year 2021.

The weighted average assumptions used to determine the benefit obligation in the actuarial valuations for fiscal years ended June 30, 2020 and 2019 were as follows:

	Pension Benefits		Post-retirement Benefits	
Actuarial Assumptions	**2020**	**2019**	**2020**	**2019**
Discount rate	2.87%	3.62%	2.92%	3.64%
Expected return on plan assets	7.00%	7.00%	-	-
Rate of compensation increase	-	-	3.50%	3.50%

The weighted average assumptions used to determine net periodic cost in the actuarial valuations for fiscal years ended June 30, 2020 and 2019 were as follows:

	Pension Benefits		Post-retirement Benefits	
Actuarial Assumptions	**2020**	**2019**	**2020**	**2019**
Discount rate	3.62%	4.39%	3.64%	4.40%
Expected return on plan assets	7.00%	7.00%	0.00%	0.00%
Rate of compensation increase	-	-	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, 2020 were as follows:

PENSION PLAN INVESTMENTS AS OF JUNE 30, 2020	LEVEL 1	LEVEL 2	LEVEL 3	TOTAL
Pension Plan Investments				
Assets:				
Money Market Instrument (1)	$ -	$9,110	$ -	$ 9,110
Commingled Funds				
Emerging Market Equity (3)	-	9,770		9,770
International Equity-Developed (3)	-	21,616		
Global Fixed Income Securities (2)	-	-		-
Common Stock (3)	46,177	-		46,177
Fixed Income				
Mortgage Backed Securities (2)	-	6,809		6,809
Corporate Bond (2)	-	70,294		70,294
Government Bond (2)	18,844	-		18,844
Hedge Fund				
Credit Opportunities (4)	-	11,470		11,470
Equity Long/short (4)	-	19,190		19,190
Global opportunities (4)	-	8,143		8,143
Multi-strategy (4)	-	-		-
Mutual Fund				
Emerging Market Equity Security (3)	-	-		-
Domestic Common Stock (3)	50,384	-		50,384
Domestic Fixed Income (2)	102,683	-		102,683
Private Equity and Venture Capital (4)			70,548	70,548
Private Debt (4)	-	-	42,737	42,737
Real Estate (4)	-	-	60,279	60,279
Total assets	**$ 218,088**	**$ 156,402**	**$ 173,564**	**$ 548,054**
Liabilities:				
Financial Derivatives – Option Contracts	$ -	$ (5,114)	$ -	$ (5,114)
Total liabilities	**$ -**	$ (5,114)	**$ -**	**$ (5,114)**
Total pension plan investments	**$ 218,088**	**$ 151,288**	**$ 173,564**	**$ 542,940**
Operating asset not subjected to fair value reporting	36,384	-	-	36,384
Operating liabilities not subjected to fair value reporting	(27,748)	-	-	(27,748)
Total plan assets	**$226,724**	**$ 151,288**	**$173,564**	**$ 551,576**

Level 3 investments were 31% of total plan investments.

Refer to Note 7 – Fair Value Measurements for further explanation of financial instrument classifications.

Pension plan investments as of June 30, 2019 were as follows:

PENSION PLAN INVESTMENTS AS OF JUNE 30, 2019	LEVEL 1	LEVEL 2	LEVEL 3	TOTAL
Pension Plan Investments				
Assets:				
Money Market Instrument (1)	$ -	$ 14,259	$ -	$ 14,259
Commingled Funds				
Emerging Market Equity (3)	-	8,903	-	8,903
International Equity-Developed (3)	-	44,531	-	44,531
Global Fixed Income Securities (2)	9,285	-	-	
Common Stock (3)	46,705	-	-	46,705
Fixed Income				
Mortgage Backed Securities (2)	-	14,279	-	14,279
Corporate Bond (2)	-	71,823	-	71,823
Government Bond (2)	85,788	-	-	85,788
Hedge Fund				
Credit Opportunities (4)	-	10,113	-	10,113
Equity Long/short (4)	-	19,768	-	19,768
Global opportunities (4)	-	6,914	-	6,914
Multi-strategy (4)	-	-	1	1
Mutual Fund				
Emerging Market Equity Security (3)	3,788	-	-	3,788
Domestic Common Stock (3)	28,603	-	-	28,603
Domestic Fixed Income (2)	71,970	-	-	71,970
Private Equity and Venture Capital (4)	-	-	60,177	60,177
Private Debt (4)	-	-	37,846	37,846
Real Estate (4)	-	-	60,636	60,636
Total assets	**$ 246,139**	**$ 190,590**	**$ 158,660**	**$ 595,389**
Liabilities:				
Financial Derivatives – Option Contracts	$ -	$ (2,542)	$ -	$ (2,542)
Total liabilities	**$ -**	**$ (2,542)**	**$ -**	**$ (2,542)**
Total pension plan investments	**$ 246,139**	**$ 188,048**	**$ 158,660**	**$ 592,847**
Operating asset not subjected to fair value reporting	55,696	-	-	55,696
Operating liabilities not subjected to fair value reporting	(103,507)	-	-	(103,507)
Total plan assets	**$ 198,328**	**$ 188,048**	**$ 158,660**	**$ 545,036**

Level 3 investments were 29% of total plan investments.

Refer to Note 7 – Fair Value Measurements for further explanation of financial instrument classifications.

The following table presents changes in amounts for financial instruments classified within Level 3 of the valuation hierarchy as previously defined, at June 30, 2020.

CHANGES IN LEVEL 3 FOR THE PERIOD ENDED JUNE 30, 2020	PRIVATE EQUITY / DEBT	HEDGE FUNDS	REAL ESTATE	TOTAL
Balance July 1, 2019	$ 98,022	$ 1	$ 60,636	$ 158,660
Gain and loss (realized and unrealized)	2,153	(1)	2,344	4,496
Purchases	38,860		11,212	50,072
Transfer out and sales	(25,750)		(13,913)	(39,664)
Balance at June 30, 2020	**$ 113,286**	**$ -**	**$ 60,278**	**$ 173,564**
Change in unrealized investments held	**$ (721)**	**$ (1)**	**$ (2,916)**	**$ (3,638)**

The following table presents changes in amounts for financial instruments classified within Level 3 of the valuation hierarchy as previously defined, at June 30, 2019.

CHANGES IN LEVEL 3 FOR THE PERIOD ENDED JUNE 30, 2019	PRIVATE EQUITY / DEBT	HEDGE FUNDS	REAL ESTATE	TOTAL
Balance July 1, 2018	$ 66,827	$ 12	$ 27,611	$ 94,450
Gain and loss (realized and unrealized)	8,094	(11)	6,384	14,467
Purchases	57,932	-	30,504	88,436
Transfer out and sales	(34,831)	-	(3,862)	(38,693)
Balance at June 30, 2019	**$ 98,022**	**$ 1**	**$ 60,637**	**$ 158,660**
Change in unrealized investments held	**$ (27)**	**$ (1)**	**$ 4,834**	**$ 4,806**

Pension Plan Liquidity Terms and Unfunded Commitments – The following tables represent Howard's investments by asset class and their respective liquidity terms and unfunded commitments as of June 30, 2020 and 2019. Real estate funds and limited partnerships do not have readily ascertainable market values and may be subject to withdrawal restrictions.

INVESTMENTS AS OF JUNE 30, 2020	Fair Value	Unfunded Commitments	Redemption/ Withdrawal Frequency	Redemption/ Withdrawal Notice Period
Hedge funds	$ 38,803	$ -	Monthly - Annually	45 - 90 days
Real estate funds	60,278	13,986	-	1 – 5 years
Common/collective trusts	81,785	-	Monthly	-
Limited partnerships	113,286	57,068	-	≤ 10 years

INVESTMENTS AS OF JUNE 30, 2019	Fair Value	Unfunded Commitments	Redemption/ Withdrawal Frequency	Redemption/ Withdrawal Notice Period
Hedge funds	$ 36,967	$ 680	Monthly - Annually	45 - 90 days
Real estate funds	60,636	16,790	-	1 – 5 years
Common/collective trusts	62,736	-	Monthly	-
Limited partnerships	98,022	58,519	-	≤ 10 years

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:

PENSION PLAN ASSET ALLOCATION	2020	2019	Allowable Range
Mid-Large Cap U.S. Equity	14.8%	9.9%	7-23%
Small Cap U.S. Equity	2.9%	2.5%	1-5%
International Equity - Developed	4.0%	8.2%	7-17%
Private Equity/Venture Capital	9.9%	10.3%	2-20%
Private Debt	6.6%	6.5%	2-8%
Hedge Funds	7.1%	6.7%	1-5%
Inflation Hedging	3.5%	2.6%	1-5%
Emerging Markets Equity	2.6%	3.3%	2-8%
Real Estate	10.1%	10.9%	3-11%
Liability Hedging Assets	38.0%	34.3%	25-45%
Cash and Cash Equivalents	0.5%	4.8%	0-5%
Total	**100%**	**100%**	

The trend rate for growth in health care costs, excluding dental, used in the calculation for fiscal year 2020 is 6.09%. This growth rate was assumed to decrease gradually to 4.5% in 2038 and to remain at this 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:

		POST-RETIREMENT BENEFITS		
EXPECTED FUTURE BENEFIT PAYMENTS	PENSION BENEFITS	EXCLUDING SUBSIDY	SUBSIDY PAYMENTS	NET OF SUBSIDY
Year ending June 30:				
2021	$ 47,626	$ 3,698	$ 115	$ 3,583
2022	47,436	3,639	109	3,530
2023	46,874	3,534	104	3,430
2024	46,174	3,415	97	3,318
2025	45,300	3,334	91	3,243
Years 2026-2030	208,889	15,293	369	14,924
Total	**$ 442,299**	**$ 32,913**	**$ 885**	**$ 32,028**

The mortality retirement rates base table used MRP-2007 (Actuary adaptation of the Society of Actuaries' RP2014 table).

If eligible, participants are assumed to retire according to the following schedule:

RETIREMENT AGE	ASSUMED RATE OF RETIREMENT
55 - 60	5%
61 - 63	12%
64	16%
65	25%
66 – 69	16%
70+	100%

15. Net Assets

Net assets with donor restrictions are restricted for the following purposes as follows at June 30:

NET ASSETS WITH DONOR RESTRICTIONS	2020	2019
Subject to expenditure or use for specified purpose:		
Scholarships	$ 22,991	$ 22,104
Professorships	18,990	18,078
Student loans	2,714	2,492
Federal term endowment	165,559	157,649
General operations and other	39,605	28,335
Total subject to expenditure for specified purpose	**$ 249,859**	**$ 228,658**
Funds subject to time restrictions and to be held in perpetuity:		
Subject to time restrictions	$ 5,882	$ 2,895
To be held in perpetuity	165,795	148,426
Total funds to be held in perpetuity and subject to time restriction	**$ 171,677**	**$ 151,321**
Endowments subject to spending policy and appropriation:		
Scholarships	$ 41,617	$ 39,725
Professorships	20,844	21,691
Student loans	(234)	(215)
General operations and other	5,311	12,520
Total endowments subject to spending policy and appropriation	**$ 67,538**	**$ 73,721**
Total net assets with donor restrictions	**$ 489,074**	**$ 453,700**

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 net assets without donor restriction at the end of each 20 year period. For fiscal years ended June 30, 2020 and 2019, the transfer amounts were $0.

For the fiscal years ended June 30, 2020 and 2019, net assets without donor restriction were $211,353 and $217,376, respectively. Net assets without donor restrictions include board-designated and non-board-designated amounts. Any revenue or expense transactions funded by contributions or sources that have no external donor restrictions are classified as non-board designated amounts.

Net assets without donor restrictions include the following board-designated funds at June 30:

NET ASSETS WITHOUT DONOR RESTRICTIONS	2020	2019
Non-board designated	$ 176,815	$ 203,772
Board designated	34,538	13,604
Total	**$ 211,353**	**$ 217,376**

Release of net assets with 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, 2020 and 2019 are as follows:

NET ASSETS RELEASED FROM RESTRICTIONS	2020	2019
Restrictions released based on purpose:		
Scholarships and fellowships	$ 4,500	$ 3,720
Professorships	1,254	1,317
Student loans	96	129
General operations and other	2,329	3,110
Total	**$ 8,179**	**$ 8,276**

16. Functional Expenses

Howard presents its statements of activities by function. 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. Allocation rates are evaluated and updated annually to provide the most accurate allocation of operation and maintenance costs.

Consolidated Statements of Functional Expenses **For year ended June 30, 2020** *(in thousands)*	**Academic and Research**	**Healthcare Services**	**Administrative Support**	**Total**
Operating expenses:				
Compensation	$ 214,411	$ 171,567	$ 72,793	$ 458,771
Medical and office supplies	6,461	30,477	4,010	40,948
Repairs and maintenance	1,282	982	17,141	19,405
Food service costs	709	3,570	15,490	19,769
Grant subcontracts	14,824	2	43	14,869
Insurance and risk management	13,397	727	6,504	20,628
Professional and administrative services	11,742	37,099	40,569	89,410
Operations and maintenance costs	31,969	3,513	13,535	49,017
Other costs	18,952	7,542	28,174	54,668
Total operating expenses before interest, depreciation, and amortization	**313,747**	**255,479**	**198,259**	**767,485**
Interest expense	9,707	4,762	10,793	25,263
Depreciation	18,639	9,154	20,128	47,921
Amortization of retirement plan actuarial losses	-	-	-	-
Interest, depreciation, and amortization	**28,346**	**13,916**	**30,921**	**73,183**
Total operating expenses	**$ 342,093**	**$ 269,395**	**$ 229,180**	**$ 840,668**

Consolidated Statements of Functional Expenses **For year ended June 30, 2019** *(in thousands)*	**Academic and Research**	**Healthcare Services**	**Administrative Support**	**Total**
Operating expenses:				
Compensation	$ 212,118	$ 159,921	$ 65,970	$ 438,009
Medical and office supplies	6,160	27,262	3,481	36,903
Repairs and maintenance	2,948	942	12,851	16,741
Food service costs	449	4,274	14,065	18,788
Grant subcontracts	15,545	-	240	15,785
Insurance and risk management	10,870	5,351	3,546	19,767
Professional and administrative services	11,908	33,507	49,550	94,965
Operations and maintenance costs	43,978	-	16,877	60,855
Other costs	24,056	6,991	37,743	68,790
Total operating expenses before interest, depreciation, and amortization	**328,032**	**238,248**	**204,323**	**770,603**
Interest expense	10,896	3,758	12,796	27,450
Depreciation	21,336	7,756	18,075	47,167
Amortization of retirement plan actuarial losses	-	(644)	5,920	5,276
Interest, depreciation, and amortization	**32,232**	**10,870**	**36,791**	**79,893**
Total operating expenses	**$ 360,264**	**$ 249,118**	**$ $241,114**	**$ 850,496**

17. Estimated Third-Party Settlements

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 2019-2020
Medicaid 2019-2020

Final settlements and changes in estimates related to Medicare and Medicaid third-party cost reports for prior years resulted in an decrease in net patient service revenues of approximately $1,753 for fiscal year ended June 30, 2020 and a decrease of approximately $1,271 for fiscal year ended June 30, 2019.

THIRD-PARTY SETTLEMENT REVENUE	2020	2019
Medicare pass-through	$ 10,075	$ 10,212
Disproportionate Share Hospital	67,930	50,461
Graduate and Indirect Medical Education	11,075	8,195
Other	1,868	115
Total third-party settlement revenue	**$ 90,948**	**$ 68,983**

18. 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 costs foregone for services furnished under the Hospital's charity care policy and the DC Alliance program were$4,243 and $4,143 for fiscal years ended June 30, 2020 and 2019, respectively.

19. Insurance and Risk Management

Howard, along with 17 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. Through December 31, 2015, Pinnacle reinsured 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 reinsured general liability and automobile liability risks of its shareholders. On January 1, 2016, Genesis merged into Pinnacle. At June 30, 2019, Howard had an approximate 6% interest in Pinnacle. Howard's interest in 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:

INSURANCE AND RISK MANAGEMENT	2020	2019
Malpractice claims expense	$ (2,209)	$ 2,927
Malpractice excess insurance	1,897	2,025
Student health	7,397	10,659
General and other	13,544	3,906
Totals	**$ 20,629**	**$ 19,517**

20. Concentration of Risks

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 cash account as of June 30, 2020 and 2019.

Aggregate cash and cash equivalent balances maintained at financial institutions exceed the amount guaranteed by federal agencies, but Howard has not experienced any loss due to this risk. Concentrations of credit risk with respect to receivables pertain mainly to self-pay patients of Howard's clinical services, and to students. Financial instruments that potentially subject Howard to market risk consist primarily of investments. Howard attempts to mitigate this risk through its investment strategy.

21. 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, 2020 and 2019 Howard reserved $1,016 and $3,850, 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 1,722 employees. Certain of these agreements are in negotiations and have been extended beyond the stated expiration date.

22. COVID-19 and the CARES Act

On March 11, 2020, the World Health Organization declared the novel coronavirus (COVID-19) a global pandemic. The COVID-19 pandemic substantially impacted the global economy including significant volatility in financial markets.

(a) Howard University

As a result of the COVID-19 outbreak, the University closed its campus to students in March 2020 and prorated adjustments were issued to students for a portion of room and board charges that were not utilized by students. The cash payments were issued for credit balances resulting from the prorated adjustments. Students with institutional scholarships covering room and/or board charges were not entitled to a cash payment, and accordingly adjustments were made to reduce the institutional scholarship award. The University resumed virtual classes for the Fall semester in August 2020, and allowed certain students involved in specific programs to return to campus in September 2020. The University is currently evaluating when to resume full on campus academic instruction.

On March 27, 2020, President Trump signed into law the "Coronavirus Aid, Relief, and Economic Security ("CARES") Act." The CARES Act, among other things, includes funds for the Higher Education Emergency Relief Fund ("HEERF").

During the year ended June 30, 2020, the University received federal funding from the Coronavirus Aid, Relief and Economic Security Act ("CARES Act") for Higher Education Emergency Relief Fund ("HEERF grant") in the total amount of approximately $8.7 million related to relief efforts in light of the COVID-19 outbreak. No less than 50% of the HEERF grant is to be utilized for direct emergency aid to eligible students. The University has expended $2.7 million of the funds received for the student portion of the HEERF grant, included in grant revenue and recognized as academic support expense on the consolidated statements of activities. The University recognized the remaining 50% of the grant, $4.3 million, that was allocated to the institution as allowed by Sections 18004(a)(1) and 18004(c) of the CARES Act as a reimbursement for COVID-19 response related expenses and forgone revenue resulting from student refunds for services that could not be provided as a result of campus closure on March 16, 2020.

During the year ended June 30, 2020, the University also received federal funding from the CARES Act for HBCU Education Stabilization Fund ("CARES HBCU grant") in the amount of approximately $13 million related to relief efforts in light of the COVID-19 outbreak. Sections 18004(a)(1) and 18004(c) of the CARES Act allows for the funds to be used to provide economic relief to HBCU's due to the impact of COVID-19. As of June 30, 2020, the University recognized contribution revenue of approximately $13 million for the institutional portion of the CARES HBCU grant.

(b) Howard University Hospital (HUH)

On March 11, 2020, the World Health Organization declared the novel coronavirus (COVID-19) a global pandemic. The COVID-19 pandemic substantially impacted the global economy including significant volatility in financial markets. As a result of the COVID-19 pandemic, patient volumes and associated patient net revenues at the Hospital were significantly reduced in the months of March through June 2020. The Hospital began experiencing gradual and continued improvement in patient volumes in late June as stay-at-home restrictions were eased and hospitals were permitted to resume elective surgeries and procedures.

The District asked all city hospitals, including Howard University Hospital, to increase bed capacity by 125%. The Hospital reopened approximately 170 inpatient beds and added an Emergency Department triage tent to one of its main parking lots. As of June 30, 2020, the District had provided the Hospital approximately $14,239 of initial funding to cover the cost of this increased capacity and related expenses. $11,299 of this funding was expended and recognized as either other income (as related to expenses) or non-operating change in net asset (as related to capitalized expenditures) for the fiscal year ended June 30, 2020, with the remaining amount recorded in deferred revenue.

On March 27, 2020, President Trump signed into law the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act, among other things, authorized $100 billion in funding to hospitals and other healthcare providers to be distributed through the Provider Relief Fund (PRF). These funds are not required to be repaid provided the recipients attest to, and comply with, certain terms and conditions, including among other things, that the funds are being used for lost operating revenues and COVID-19 related expenses. The U.S. Department of Health and Human Services (HHS) initially distributed $30 billion of this funding based on each provider's share of total Medicare fee for-service reimbursement in 2019. Subsequently, HHS distributed an additional $20 billion in CARES Act funding based on an allocation proportional to the providers' share of 2018 net patient revenue. Distributions of the additional $50 billion were targeted primarily to hospitals in COVID-19 high impact areas, to rural providers, safety net hospitals, skilled nursing facilities and to reimburse providers for COVID-19-related treatment of uninsured patients. During the year ended June 30, 2020, the Hospital received payments of $30,210 from the general stimulus and safety net distributions of the PRF. The Hospital recognized the entire amount of the general disbursement grants and a partial amount of the safety net disbursement totaling $10,358 during the year ended June 30, 2020, as permitted by the terms and conditions, as other operating revenue. The remainder of the funding is recorded in deferred revenue. The funds received from HHS are subject to specific terms, conditions and audit by HHS. Noncompliance with any of the terms or conditions is grounds for HHS to recoup some or all of the payments received by the Hospital. Management believes it has complied with the terms and conditions.

The CARES Act also made other forms of financial assistance available to healthcare providers, including through Medicare and Medicaid payment adjustments and an expansion of the Medicare Accelerated and Advanced Payment Program, which makes available accelerated payments of Medicare funds in order to increase cash flow to providers. The Hospital received $26,230 of advance payments, which are recorded in deferred revenue as of June 30, 2020, given that recoupment will not begin until at least 120 days subsequent to receipt of the funding, which will be subsequent to June 30, 2020.

23. Related Party Transactions

(a) ***Howard University Charter Middle School***

The 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. For fiscal years ended June 30, 2020 and 2019, Howard has contributed to the Middle School as follows:

RELATED PARTY TRANSACTIONS	2020	2019
Cash operating support	$ 250	$ 1,000
Facility leased (market value)	1,451	1,451
Total	**$ 1,701**	**$ 2,451**

(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 jointly guarantees 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.

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.

As of fiscal years ending June 30, 2020 and 2019, the consolidated statements of financial position for the LLC are as follows:

HOWARD DIALYSIS CENTER, LLC STATEMENTS OF FINANCIAL POSITION	2020	2019
Total Assets	$ 10,875	$ 11,481
Total Liabilities	$ 2,289	$ 1,923
Equity		
Partner	5,651	5,086
Retained earning	2,934	4,471
Total Equity	**$ 8,585**	**$ 9,557**
ARA interest	$ 4,378	$ 4,766
Howard interest	$ 4,207	$ 4,781

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

In July 2019, 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 the College Hall North and South dormitory facilities ("dorms") for the benefit of the University. The Owner issued $113,900 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 dorm are the responsibility of the Owner. The bonds will be repaid solely from revenues from the dorms. A management fee and ground lease payment will be paid to the University only upon the settlement of various expenses and if minimum cash requirements are made. Reimbursement of utilities expense will be subordinate to debt service. Ownership of the dorms will revert to Howard upon termination of the Ground Lease and full repayment of the debt.

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

The University engaged Barnes & Noble College Booksellers, LLC to manage and operate its bookstore. The original relationship was 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. In January 2019, the parties agreed to exercise an option to renew the agreement form April 1, 2019 through March 31, 2024.

(e) ***Campus Apartments***

In August 2014, The University 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.

(f) ***Paladin Healthcare***

Howard signed a five year Management Service Agreement (MSA) with Paladin Healthcare, effective October 1, 2014, with an option to extend the agreement for an additional five years. On that date, Paladin Healthcare assumed responsibility for day-to-day operations of the Hospital under the oversight of a joint Howard and Paladin Healthcare Management Committee, while Howard continued to be the licensed operator of the Hospital. The MSA was terminated as of April 30, 2019.

(g) ***Adventist Healthcare, Inc.***

Howard University signed a three-year Management Service Agreement (MSA) with Adventist Healthcare, Inc. effective January 31, 2020. The term of the agreement shall extend for three years unless terminated sooner as provided under the MSA, with an automatic renewal and extension after the initial term for additional one (1) year terms. Adventist Healthcare, Inc. commenced full performance effective February 17, 2020, under the MSA for day-to-day operations of the Hospital under the oversight of a joint Howard and Adventist Healthcare, Inc. Management Committee, while Howard continues to be the licensed operator of the Hospital.

(h) ***Corvias Campus Living – HU, LLC***

In January, 2017, the University, Howard Dormitory Holdings 1, LLC, a wholly-owned subsidiary of Howard University and Corvias Campus Living – HU, LLC entered into a 40 year term service concession agreement. Under this agreement, Corvias Campus Living – HU, LLC handled the financing, design, engineering, renovation, management, operation, maintenance, and repair of the East Tower, the West Tower, Drew Hall and Cook Hall. The University and Howard SPE pledged all revenues from these properties to Corvias Campus Living. As part of this agreement, Corvias Campus Living – HU, LLC, entered into a construction contract with Gilbane Building Company for the renovation of the East Tower and the West Tower, which were completed in fall of 2018.

(1) ***Residence Life Service Provider*** – In January 2017, as part of the afore mentioned service concession agreement, Corvias Campus Living – HU, LLC entered into a 40 year term Residence Life Management Agreement with Corvias Campus Management, Inc., an independent contractor, to manage on its behalf, any and all of the residence life duties and responsibilities relating to the East Tower, the West Tower, Drew Hall and Cook Hall. In compensation for the performance of its duties under this Agreement, the

Residence Life Service Provider will be paid the Residence Life Management Fee as set forth in Section 6.3 of the Service Concession Agreement escalating by three percent (3%) per annum on the first day of each Fiscal Year of the Term. In August 2018, this relationship was expanded such that Corvias will manage any and all residence life duties and responsibilities for the University's central office of residence life (inclusive of the Annex). Management of the central office of residence life was transferred back to Howard in October of 2019.

(i) ***211 Elm Street, LLC***

In August 2017, the University (Lessor) entered into a ninety-nine (99) year Ground Lease related to land under the Carver Hall dormitory with 211 Elm Street, LLC (Lessee) for the conversion of the dormitory into a rental apartment building with supporting indoor amenity spaces and enhanced outdoor amenity spaces. The lessee prepaid all Ground Rent for the ninety-nine (99) year term of the Ground Lease. If, over the term of the Ground Lease there is a substantial change in use of the Property, the parties will negotiate a reset of the lease based on the incremental value derived from the new project. The lessee will assume all risks associated with zoning, historic preservation and other regulatory approvals.

(j) ***1919 3rd Street, LLC***

In August 2017, the University (Lessor) entered into a ninety-nine (99) year Ground Lease related to land under the Slowe Hall Dormitory with 1919 3rd Street, LLC (Lessee) for the conversion of the dormitory into a rental apartment building with supporting indoor amenity spaces and enhanced outdoor amenity spaces. The lessee prepaid all Ground Rent for the ninety-nine (99) year term of the Ground Lease. If, over the term of the Ground Lease there is a substantial change in use of the Property, the parties will negotiate a reset of the lease based on the incremental value derived from the new project. The lessee will assume all risks associated with zoning, historic preservation and other regulatory approvals.

(k) ***9th and W Owner, LLC***

In June 2019, the University (Lessor) entered into a ninety-nine (99) year transaction to ground lease the land at 9th and V Street and the related meaningful connection to the 930 Club building to 9th AND W Owner, LLC (Lessee).. The development project consists of constructing an approximately 257,000 square foot 10 story building with a penthouse for mixed-use purposes that would include market rate and affordable units along with ground floor retail space. The lessee will assume all risks associated with zoning, historic preservation and other regulatory approvals. At the end of the lease term, the property and all improvements revert back to Howard University (see Note 11-*Lease Income*).

(l) ***Provident Group – Tubman Quad Properties LLC and Provident Resources Group Inc.***

In May 2019, the University, and Provident Group – Tubman Quad Properties LLC and Provident Resources Group Inc. entered into a 40 year term agreement. Under this agreement, Provident Group – Tubman Quad Properties LLC and Provident Resources Group Inc. will handle the financing, design, engineering, renovation, management, operation, maintenance, and repair of the Tubman Quad. The University pledged all revenues from these properties to Provident Group – Tubman Quad Properties LLC and Provident Resources Group Inc.

(m) ***ENGIE North America, Inc.***

In October 2018, Howard entered into a term loan agreement with ENGIE North America Inc. to provide bridge financing for up to $9,700 to cover costs in connection with repairs to the steam distribution tunnel and temporary boiler rental costs incurred for the temporary heating solutions during the 2017-2018 academic year. The bridge financing was paid in full in November 2019.

(n) ***Howard Center Project***

In November 2018, Howard entered into a 50 year lease with Provident Group-Howard Center, Inc. ("Lessee") for seven (7) tracts of the Howard Center Project. (see Note 11-Leases for additional information). In November 2018, Howard and Provident Group-Howard Center, Inc. entered into a management agreement such that the University will manage the day-to-day operation, management, maintenance and repair of the Howard Center Project. Under a sub-management agreement, Howard assigned and delegated its management rights and responsibilities for the Howard Center Project to Corvias Management, LLC.

(o) **It's My Corner, LLC**

The University entered into a Participation Agreement with It's My Corner, LLC (IMC) for the transfer and development of the certain property located on Florida Avenue. HU was the owner of real property located on Florida Avenue, NW, Washington, DC. IMC also owned real property located on Florida Avenue, NW, Washington, DC. The properties were combined and will be developed by IMC as a mixed use project with a new building.

The University has received a 24% equity share in the combined properties that is subject to adjustments if the timing of the commencement of construction for the project is has not occurred within 36 calendar months after the date that the deed was recorded and if the construction is not substantially completed within 36 calendar months after commencement. With all potential adjustments, the University's equity share shall not exceed 45%.

IMC has also granted the University a right of first offer to purchase the combined properties prior to any efforts by IMC to sell or market the project.

24. Subsequent Events

Howard performed an evaluation of subsequent events through December 15, 2020, which is the date the consolidated financial statements were available to be issued, noting no additional events which affect the consolidated financial statements as of June 30, 2020.

(a) In July 2020, the University issued $209,085 of taxable bonds (Series 2020B). The proceeds of the Series 2020B Bonds were used to settle the outstanding District of Columbia Revenue Bonds, Series 2011A for interest savings (See Note 12-*Bonds Payable and Notes Payable*). The Series 2020B bonds bear interest between 1.99% to 3.48% and are repayable between 2025 and 2041. On the closing date, the net proceeds from the sale of the Series 2020B Bonds in the amount of $207,795, which represents an Underwriter's discount of $1,290.

(b) In July 2020, the University received a $40,000 unrestricted gift from author and philanthropist MacKenzie Scott. Ms. Scott's gift marks the largest gift from a single donor in school history. This gift will be used to support components of Howard's 5-year strategic plan, including on-going campus infrastructure improvement projects, such as essential renovations to the steam plant system and updates to improve technology. Howard will implement a new faculty development plan to provide additional educational development opportunities for faculty to increase rigor and quality of instruction, and to promote professional advancement and specialized skills training. Howard will also develop a program focused on social innovation and entrepreneurship to further enhance Howard's outreach to instill the importance of financial wellness in our campus community. Lastly, the Scott gift will help underwrite a portion of one of Howard's signature retention programs, the Graduation & Retention Access to Continued Excellence (GRACE) Grant. This need-based program provides a 100 percent match for students who receive the maximum Federal Pell Grant and provides additional funding to students with an expected family contribution of zero.

(c) In July 2020, Life Technologies Corporation, a part of Thermo Fisher Scientific, Inc., loaned certain equipment and donated consumables and services to Howard to assist in conducting SARS-CoV-2 testing on-site during the 2020-2021 school year for faculty, staff, and students. The loaned equipment will be for the 2020-2021 school year unless mutually agreed to extend. Thermo Fisher is a world leader in servicing science with a corporate mission of enabling customer to make the world healthier, cleaner and safer, including through the discover, development, manufacture, distribution, and marketing of innovative clinical products and services. Thermo Fischer fulfills its corporate mission in part by being a socially responsible community partner with a giving strategy that includes in-kind support in the form of Thermo Fisher product and services.

(d) In September 2020, Michael Bloomberg and Bloomberg Philanthropies announced they are making a $32,800 donation to support scholarships for current College of Medicine students with financial need. The gift is part of a total $100,000 awarded to the nation's four historically Black medical schools to help increase the number of Black doctors in the U.S. by significantly reducing the debt burden of approximately 800 medical students, many of whom face increased financial pressure due to COVID-19. The gift marks the largest donation to the College of Medicine in its history.

(e) In 2020, Howard University Hospital was given a COVID-19 stimulus grant of $13,750 from the U.S. Department of Health and Human Services as part of the HHS High Impact Relief Fund. The stimulus is made to hospitals that had a high number of confirmed COVID-19 positive inpatient admissions.

(f) On September 19, 2020, HHS issued a Post-Payment Notice of Reporting Requirements for the PRF that were disbursed under the CARES Act. This notice changed guidance that had been previously communicated in June and July 2020. Key differences include introduction of the concept of calendar year measurement as opposed to quarterly measurement, the requirement to first apply stimulus monies received to healthcare related expenses attributable to COVID-19 (net of reimbursements from other sources), and change (negative change comparing 2020 over 2019) from lost revenues, as defined to net patient care operating income as defined, net of healthcare related expenses previously applied. On October 22, 2020, HHS issued a Reporting Requirements Policy Update reverting back to the initial definition of lost revenues. These changing requirements may result in a change in the amount of CARES Act stimulus funds the Hospital will be able to retain based on the terms and conditions. If the Hospital does not expend PRF in full by December 31, 2020, they will have an additional six months through June 30, 2021, in which to use the remaining amounts toward expenses attributable to COVID-19 not reimbursed by other sources, or apply toward lost net patient care operating income in an amount not to exceed the calendar 2019 net gain. The definitions included in the Post-Payment Notice of Reporting Requirements may be subject to change or further interpretation. As a result, management cannot estimate the impact resulting from this change in guidance. Management will continue to evaluate and monitor compliance with the terms and conditions through June 30, 2021.

(g) The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, the University is uncertain as to the full magnitude that the pandemic will have on the University's financial condition, liquidity, and future results of operations. The University is actively monitoring the impact of the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the University is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2021.

Supplementary Information

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Independent Auditor's Report on Supplementary Information

Our audit of the consolidated financial statements included in the preceding section of this report were conducted for the purpose of forming an opinion on those statements as a whole. The supplementary information presented in the following section of this report is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

BDO USA, LLP

December 15, 2020

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

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THE HOWARD UNIVERSITY

Financial Responsibility Supplemental Schedule
Year Ended June 30, 2020

Financial Statement Reference	Ratio/Variable Description		Data	Strength Factor	Strength Factor Calculation	Strength Factor Weight	Weighted Strength Factor
	Primary Reserve Ratio						
Statement of Financial Position	Net assets without donor restrictions	+	$ 211,353				
Statement of Financial Position	Net assets with donor restrictions	+	489,074				
Note 15	Net assets with donor restrictions: restricted in perpetuity	-	165,795				
Note 8	Annuities, term endowment, and life income funds with donor restrictions	-	339,523				
N/A	Intangible assets	-	-				
Statement of Financial Position	Net property, plant and equipment	-	591,740				
Statement of Financial Position	Post-employment and defined benefit pension liabilities	+	218,090				
Statement of Financial Position	All debt obtained for long-term purposes, not to exceed net property plant	+	431,813				
N/A	Unsecured related-party receivables	-	-				
	Numerator total		$ 253,272				
Statement of Activities	All expenses and losses without donor restrictions less any losses without donor restriction on investments, post-employment and defined benefit pensions, and annuities	+	$ 808,860				
	Denominator total		$ 808,860				
	Primary Reserve Ratio:		0.31	10.00	3.00	0.40	1.20
	Equity Ratio						
Statement of Financial Position	Net assets without donor restrictions	+	$ 211,353				
Statement of Financial Position	Net assets with donor restrictions	+	489,074				
N/A	Intangible assets	-	-				
N/A	Unsecured related-party receivables	-	-				
	Numerator total		$ 700,427				
Statement of Financial Position	Total assets	+	$1,667,010				
N/A	Intangible assets	-	-				
N/A	Unsecured related-party receivables	-	-				
	Denominator total		$1,667,010				
	Equity Ratio:		0.42	6.00	2.52	0.40	1.01
	Net Income Ratio						
Statement of Activities	Change in net assets without donor restrictions	+	$ (6,023)				
	Numerator total		$ (6,023)				
Statement of Activities	Total revenues without donor restriction, including net assets released from restrictions and gains	+	$ 876,898				
	Denominator total		$ 876,898				
	Net Income Ratio:		-0.01	1 + (25x)	0.83	0.20	0.17
			Financial Responsibility Composite Score				**2.4**