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GOVERNMENT COPY

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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.

2024

Open to Public Inspection

A For the **2024** calendar year, or tax year beginning **JUL 1, 2024** and ending **JUN 30, 2025**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization HOWARD UNIVERSITY HOSPITAL CORP Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2041 GEORGIA AVENUE NW City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20060 F Name and address of principal officer: REBECCA VAZQUEZ-SKILLINGS SAME AS C ABOVE	D Employer identification number 87-3454381 E Telephone number 202-806-2271 G Gross receipts \$ 308,161,000. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.HUHEALTHCARE.COM		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 2021
M State of legal domicile: DC		

Part I Summary			
	1 Briefly describe the organization's mission or most significant activities: THE MISSION OF HOWARD UNIVERSITY HOSPITAL CORP IS TO ADVANCE HEALTH EQUITY BY DELIVERING EXCEPTIONAL,		
Activities & Governance	2 Check this box <input type="checkbox"/> 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	6
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	2188
	6 Total number of volunteers (estimate if necessary)	6	42
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue		Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)	0.	0.
	9 Program service revenue (Part VIII, line 2g)	127,676,000.	273,803,000.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	18,825,000.	34,358,000.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	146,501,000.	308,161,000.
Expenses			
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	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)	95,976,999.	188,391,371.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	65,477,001.	130,852,629.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	161,454,000.	319,244,000.
	19 Revenue less expenses. Subtract line 18 from line 12	-14,953,000.	-11,083,000.
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	184,700,473.	177,239,226.
	21 Total liabilities (Part X, line 26)	163,011,000.	166,949,000.
	22 Net assets or fund balances. Subtract line 21 from line 20	21,689,473.	10,290,226.

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 REBECCA VAZQUEZ-SKILLINGS, SR. VICE PRESIDENT & CFO Date
Paid Preparer Use Only	Preparer's name: PAMELA GRAY Preparer's signature: _____ Date: _____ Check if self-employed: <input type="checkbox"/> PTIN: P01237506 Firm's name: SB & COMPANY, LLC Firm's EIN: 20-2153727 Firm's address: 10200 GRAND CENTRAL AVE., SUITE 250 OWINGS MILLS, MD 21117 Phone no.: 410-584-0060

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 [X]

1 Briefly describe the organization's mission: THE MISSION OF HOWARD UNIVERSITY HOSPITAL CORP IS TO ADVANCE HEALTH EQUITY BY DELIVERING EXCEPTIONAL, COMPASSIONATE, AND CULTURALLY COMPETENT CARE TO THE COMMUNITIES WE SERVE. WE SUPPORT HOWARD UNIVERSITY'S ACADEMIC MISSION THROUGH CLINICAL EXCELLENCE, INNOVATIVE

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 [X] 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 [X] 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 \$ 229,514,000. including grants of \$) (Revenue \$ 273,803,000.) 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.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses 229,514,000.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, tax-exempt bonds, and business transactions.

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 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... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b 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? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on 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 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 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? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on 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? 16b 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?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
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.
[] Own website [X] 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
REBECCA VAZQUEZ-SKILLINGS - 202-806-2271
2041 GEORGIA AVENUE NW, WASHINGTON, DC 20060

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) HUGH E. MIGHTY, MD CHIEF EXECUTIVE OFFICER	40.00			X			0.	626,609.	46,461.	
(2) CHRISTIE L. TAYLOR SECRETARY	1.00 39.00			X			0.	308,554.	32,098.	
(3) SURYANARAYANA SIRAM SURGEON	40.00				X		327,300.	0.	0.	
(4) AMY Y. GETAHUN CLINICAL NURSE	40.00				X		307,554.	0.	0.	
(5) FRANKLIN O. OKEKE CLINICAL NURSE	40.00				X		307,190.	0.	0.	
(6) DIPA GAUTAM NURSE PRACTITIONER	40.00				X		285,086.	0.	0.	
(7) RAMONI ASHIRU CLINICAL NURSE	40.00				X		237,181.	0.	29,404.	
(8) STEPHEN GRAHAM TREASURER	1.00 39.00			X			0.	218,484.	26,290.	
(9) KEVIN E. LOFTON CHAIR	1.00	X					0.	0.	0.	
(10) MINNIE V. BAYLOR-HENRY, ESQ. DIRECTOR	1.00	X					0.	0.	0.	
(11) DR. RICHARD BESSER DIRECTOR	1.00	X					0.	0.	0.	
(12) ROY HAWKINS JR. DIRECTOR	1.00	X					0.	0.	0.	
(13) THE HONORABLE MARIE C. JOHNS DIRECTOR	1.00	X					0.	0.	0.	
(14) EUGENE WASHINGTON DIRECTOR	1.00	X					0.	0.	0.	

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	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			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f			
	g	Noncash contributions included in lines 1a-1f	1g	\$		
	h	Total. Add lines 1a-1f				
Program Service Revenue	2 a	PATIENT SERVICES	Business Code			
			900099	273,803,000.	273,803,000.	
	b					
	c					
	d					
	e					
	f	All other program service revenue				
g	Total. Add lines 2a-2f		273,803,000.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)				
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6 a	Gross rents	(i) Real			
			(ii) Personal			
				1,608,000.		
	b	Less: rental expenses ...	6b	0.		
	c	Rental income or (loss)	6c	1,608,000.		
	d	Net rental income or (loss)		1,608,000.		1,608,000.
	7 a	Gross amount from sales of assets other than inventory	(i) Securities			
			(ii) Other			
	b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss)	7c			
	d	Net gain or (loss)				
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					
		8a				
b	Less: direct expenses	8b				
c	Net income or (loss) from fundraising events					
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					
Miscellaneous Revenue	11 a	FEDERAL APPROPRIATION	Business Code			
			900099	27,325,000.	27,325,000.	
	b	OTHER	900099	5,425,000.		5,425,000.
	c					
	d	All other revenue				
e	Total. Add lines 11a-11d		32,750,000.			
12	Total revenue. See instructions		308,161,000.	301,128,000.	0.	7,033,000.

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 X

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 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	152,709,619.	128,144,718.	24,564,901.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,255,840.	5,031,180.	1,224,660.	
9 Other employee benefits	19,812,487.	15,933,941.	3,878,546.	
10 Payroll taxes	9,613,425.	7,731,475.	1,881,950.	
11 Fees for services (nonemployees):				
a Management				
b Legal	1,644,019.		1,644,019.	
c Accounting	460,473.		460,473.	
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.)	57,785,374.	24,677,973.	33,107,401.	
12 Advertising and promotion	180,086.		180,086.	
13 Office expenses	30,674,680.	29,180,920.	1,493,760.	
14 Information technology				
15 Royalties				
16 Occupancy	7,726,754.	5,452,807.	2,273,947.	
17 Travel	494,802.		494,802.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	146,092.		146,092.	
20 Interest	3,202,376.	3,202,376.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	10,353,136.	6,810,306.	3,542,830.	
23 Insurance	367,344.	293,875.	73,469.	
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 INSTITUTIONAL SUPPORT P	10,884,075.		10,884,075.	
b REPAIRS AND MAINTENANCE	4,347,951.	572,439.	3,775,512.	
c FOOD SERVICE COSTS	2,585,467.	2,481,990.	103,477.	
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	319,244,000.	229,514,000.	89,730,000.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	25,169,000.	1	26,418,001.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	47,853,000.	4	49,275,000.
	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		7	
	8 Inventories for sale or use	5,972,000.	8	5,117,180.
	9 Prepaid expenses and deferred charges	3,628,535.	9	3,705,258.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 375,679,000.		
	b Less: accumulated depreciation	10b 340,308,000.		
		39,634,000.	10c	35,371,000.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	62,443,938.	15	57,352,787.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	184,700,473.	16	177,239,226.	
Liabilities	17 Accounts payable and accrued expenses	51,569,000.	17	61,178,000.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	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	27,090,000.	24	25,846,000.
	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	84,352,000.	25	79,925,000.
	26 Total liabilities. Add lines 17 through 25	163,011,000.	26	166,949,000.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	20,602,297.	27	9,823,050.
	28 Net assets with donor restrictions	1,087,176.	28	467,176.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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	21,689,473.	32	10,290,226.
	33 Total liabilities and net assets/fund balances	184,700,473.	33	177,239,226.

Form **990** (2024)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	308,161,000.
2	Total expenses (must equal Part IX, column (A), line 25)	2	319,244,000.
3	Revenue less expenses. Subtract line 2 from line 1	3	-11,083,000.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	21,689,473.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-247.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-316,000.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	10,290,226.

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis 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?
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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- 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

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form **990** (2024)

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 5 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2024. 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		<input type="checkbox"/>
b 33 1/3% support test - 2023. 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		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2024. 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		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2023. 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		<input type="checkbox"/>
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		<input type="checkbox"/>

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

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on 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.

14 First 5 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

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2024. 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 - 2023. 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 on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c 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).</i>		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 3: By reason of the relationship described on line 2, above, 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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 0.015 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 0.035.	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 0.85 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	<input type="checkbox"/> 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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

Schedule A (Form 990) 2024

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.)

Multiple horizontal lines for supplemental information.

SCHEDULE D
(Form 990)

(Rev. December 2024)

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

**Open to Public
Inspection**

Name of the organization

HOWARD UNIVERSITY HOSPITAL CORP

Employer identification number

87-3454381

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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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 _____

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 _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d 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

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

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 Scholarly research
 - c 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 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 in 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- 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) | |
| (ii) Related organizations? | 3a(ii) | |
| 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		5,417,910.		5,417,910.
b Buildings		164,080,737.	144,954,299.	19,126,438.
c Leasehold improvements				
d Equipment		165,824,457.	155,411,348.	10,413,109.
e Other		40,355,896.	39,942,353.	413,543.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				35,371,000.

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

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, line 13, col. (B))		

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) DEPOSITS WIHT TRUSTEES	1,957,000.
(2) OPERATING RIGHT OF USE ASSETS	3,793,000.
(3) FINANCING RIGHT OF USE ASSET	21,516,000.
(4) HEALTHCARE CONTRACT ASSETS	1,872,000.
(5) OVERFUNDED DEFINED BENEFIT PENSION PLAN	26,131,000.
(6) INVESTMENT IN HUCIC	189,842.
(7) OTHER RECEIVABLES	14,101.
(8) RESIDENT RECEIVABLES	1,815,677.
(9) A/R-OTHER	194,480.
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	57,352,787.

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) RESERVE SELF-INSURED LIABILITY	51,472,000.
(3) RELATED PARTY PAYABLE	28,453,000.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	79,925,000.

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 ...

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	307,845,000.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d	-316,000.	
	e Add lines 2a through 2d	2e		-316,000.
3	Subtract line 2e from line 1		3	308,161,000.
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		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	308,161,000.

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	319,244,000.
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		
	e Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	319,244,000.
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		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	319,244,000.

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 X, LINE 2:

THE PRINCIPAL OPERATIONS OF THE HOSPITAL ARE RECOGNIZED AS EXEMPT FROM INCOME TAX UNDER THE APPLICABLE INCOME TAX REGULATIONS OF THE INTERNAL REVENUE CODE AND THE DISTRICT. THE HOSPITAL DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS AS OF JUNE 30, 2025.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

NET PERIOD BENEFIT COST OTHER THAN SERVICE COST
 UNREALIZED CHANGE IN OBLIGATION FOR POST RETIREMENT BENEFIT PLAN
 CHANGE IN PERMANENTLY RESTRICTED NET ASSETS
 UNREALIZED CHANGE IN OBLIGATION FOR POST RETIREMENT BENEFIT PLAN

**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

Complete if the organization answered "Yes" on Form 990, Part IV, question 20a.
Attach to Form 990.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization HOWARD UNIVERSITY HOSPITAL CORP	Employer identification number 87-3454381
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Part I Financial Assistance and Certain Other Community Benefits at Cost

	Yes	No
1a Did the organization have a financial assistance policy (FAP) during the tax year? If "No," skip to question 6a	X	
1b If "Yes," was it a written policy?	X	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the FAP to its various hospital facilities during the tax year: <input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> 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 <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: <input type="checkbox"/> 100% <input checked="" type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ %	X	
b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input checked="" type="checkbox"/> Other _____ 600 %	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 FAP that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?		X
5a Did the organization budget amounts for free or discounted care provided under its FAP during the tax year?		X
5b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		
5c 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?		
6a Did the organization prepare a community benefit report during the tax year?		X
6b If "Yes," did the organization make it available to the public?		

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

	(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
Financial Assistance and Means-Tested Government Programs						
a Financial assistance at cost (from Worksheet 1)			4,453,863.		4,453,863.	1.40%
b Medicaid (from Worksheet 3, column a)			130,177,818.	143,735,594.	0.	.00%
c Costs of other means-tested government programs (from Worksheet 3, column b)			11,462,888.	7,015,687.	4,447,201.	1.39%
d Total. Financial assistance and means-tested government programs			146,094,569.	150,751,281.	8,901,064.	2.79%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)						
f Health professions education (from Worksheet 5)			41,292,108.	30,735,320.	10,556,788.	3.31%
g Subsidized health services (from Worksheet 6)			55,356,864.	27,068,769.	28,288,095.	8.86%
h Research (from Worksheet 7)			64,878,000.		64,878,000.	20.32%
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j Total. Other benefits			161,526,972.	57,804,089.	103,722,883.	32.49%
k Total. Add lines 7d and 7j			307,621,541.	208,555,370.	112,623,947.	35.28%

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 (CHNA)		
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?		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		X
3 During the tax year or either of the 2 immediately preceding tax years, did the hospital facility conduct a CHNA? If "No," skip to line 12	X	
If "Yes," indicate what the CHNA report describes (check all that apply):		
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA		
j <input checked="" type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: <u>20 22</u>		
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	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	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	X	
7 Did the hospital facility make its CHNA report widely available to the public?	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>HTTPS://WWW.HUHEALTHCARE.COM/ABOUT-US/CHNA/</u>		
b <input checked="" type="checkbox"/> Other website (list url): <u>HTTPS://WWW.DCHEALTHMATTERS.ORG</u>		
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input type="checkbox"/> 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	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: <u>20 22</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	X	
a If "Yes," list url: <u>SEE PART V, PAGE 8</u>		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		
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)?		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
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 FAP that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	X	
If "Yes," indicate the eligibility criteria explained in the FAP:			
a	<input checked="" type="checkbox"/> FPG, with FPG family income limit for eligibility for free care of and FPG family income limit <u>150</u> % for eligibility for discounted care of <u>600</u> %		
b	<input checked="" type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input type="checkbox"/> Asset level		
d	<input type="checkbox"/> Medical indigency		
e	<input checked="" type="checkbox"/> Insurance status		
f	<input type="checkbox"/> Underinsurance status		
g	<input type="checkbox"/> Residency		
h	<input checked="" type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	X	
15	Explained the method for applying for financial assistance?	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	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of their application		
b	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of their application		
c	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
16	Was widely publicized within the community served by the hospital facility?	X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> 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	<input type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> Other (describe in Section C)		

Schedule H (Form 990) 2024

Part V Facility Information (continued)

Billing and Collections

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

	Yes	No
<p>17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written FAP that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?</p>	X	
<p>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:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> 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</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p> <p>f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted</p>		
<p>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?</p> <p>If "Yes," check all actions in which the hospital facility or a third party engaged:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> 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</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p>		X
<p>20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) on line 19 (check all that apply):</p> <p>a <input type="checkbox"/> Provided a written notice about upcoming extraordinary collection actions (ECAs) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)</p> <p>b <input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)</p> <p>c <input type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)</p> <p>d <input type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)</p> <p>e <input type="checkbox"/> Other (describe in Section C)</p> <p>f <input type="checkbox"/> None of these efforts were made</p>		

Policy Relating to Emergency Medical Care

<p>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 FAP?</p> <p>If "No," indicate why:</p> <p>a <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions</p> <p>b <input type="checkbox"/> The hospital facility's policy was not in writing</p> <p>c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)</p> <p>d <input type="checkbox"/> Other (describe in Section C)</p>	X	
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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	<input checked="" type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period		
b	<input type="checkbox"/> 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	<input type="checkbox"/> 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	<input type="checkbox"/> 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

Schedule H (Form 990) 2024

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 JUNE 2022. THE COLLABORATIVE WAS FOUNDED IN 2012 IN RESPONSE TO NEW REQUIREMENTS IN THE PATIENT PROTECTION AND AFFORDABLE CARE ACT OF 2010 (ACA), WHICH MANDATED NONPROFIT HOSPITALS TO ISSUE A COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA) AND CORRESPONDING COMMUNITY HEALTH IMPROVEMENT PLAN (CHIP) EVERY THREE YEARS. TO REDUCE REDUNDANCY, COMBINE RESOURCES, AND IMPROVE PARTNERSHIPS, A GROUP OF HOSPITALS AND HEALTH CENTERS CAME TOGETHER TO PRODUCE A JOINT DISTRICT-WIDE CHNA AND CHIP IN 2013, 2016, 2019, AND 2022. SINCE 2016, THE WORK OF THE COLLABORATIVE HAS CENTERED ON THE NEEDS IDENTIFIED IN THE COMMUNITY HEALTH NEEDS ASSESSMENTS: MENTAL HEALTH, CARE COORDINATION, HEALTH LITERACY, AND PLACE-BASED CARE. DC HEALTH MATTERS COLLABORATIVE RECOGNIZES THAT MOST OF HEALTH IS DRIVEN BY SOCIAL FACTORS OUTSIDE OF HEALTHCARE, SUCH AS HOUSING, EDUCATION, AND ENVIRONMENT.

IN THE POST PANDEMIC ENVIRONMENT, THE FINAL CHNA DOCUMENT WAS REFLECTIVE OF THIS NEW REALITY AND INCLUDED THREE MAIN ELEMENTS: 1) DESCRIPTIONS OF THE WORK OF THE D.C. HEALTH MATTERS COLLABORATIVE SINCE THE 2019 CHNA WAS RELEASED, 2) SUMMARIES OF THE DIVERSE LANDSCAPE OF EXISTING LOCAL RESEARCH DOCUMENTING COMMUNITY HEALTH AND OTHER SOCIAL FACTORS, INCLUDING THOSE BY D.C. HEALTH, GEORGETOWN UNIVERSITY, D.C. APPLESEED, MEDSTAR AND CHILDREN'S NATIONAL HOSPITAL, AMONG OTHERS, 3) INTERVIEWS WITH LEADERS IN HEALTH PROVIDER ORGANIZATIONS, INCLUDING FQHCs, WHICH SERVE AND REPRESENT LOW-INCOME, MINORITY, AND MEDICALLY UNDERSERVED RESIDENTS IN OUR COMMUNITY, TO IDENTIFY AND PRIORITIZE SIGNIFICANT HEALTH NEEDS IN THE COMMUNITY.

FOR THE CHNA, COMMUNITY WAS DEFINED BY THE GEOGRAPHIC BOUNDARIES OF THE DISTRICT OF COLUMBIA.

AFTER TWO YEARS OF PROVIDING SERVICES DURING THE PUBLIC HEALTH EMERGENCY, HEALTH SYSTEM STAKEHOLDERS HAD A UNIQUE AND IMPORTANT OPPORTUNITY TO TAKE STOCK TOGETHER. CONCERNS ABOUT WELL-BEING, SOCIAL NEEDS, WORKFORCE BURN-OUT, AND EQUITY ARE TOP OF MIND FOR HEALTHCARE LEADERS. STAND-OUT THEMES INCLUDE: 1) WORSENERD BEHAVIORAL HEALTH AND MENTAL WELL-BEING (INCLUDING, BUT NOT LIMITED TO, SOCIAL ISOLATION, SUBSTANCE ABUSE, POOR LIFE SATISFACTION), 2) RECOGNITION OF THE SIGNIFICANT IMPACT OF SOCIAL NEEDS AND CONDITIONS THAT IMPACT WELL-BEING (ACCESS TO CHILDCARE, HOUSING, EMPLOYMENT, FOOD INSECURITY, TRANSPORTATION), 3) DECREASED NEIGHBORHOOD SAFETY AND NEED FOR VIOLENCE PREVENTION, 4) BARRIERS IN ACCESSING HEALTHCARE (SUCH AS ACCESS TO AND GAPS IN INSURANCE COVERAGE, FEAR OR MISTRUST OF PROVIDERS, INSTITUTIONAL RACISM AND EXPERIENCE OF DISCRIMINATION, COMMUNICATION CHALLENGES, LIFE CIRCUMSTANCES), 5) ACUTE AND DISPARATE SOCIAL AND HEALTHCARE NEEDS OF AFRICAN-AMERICAN D.C. RESIDENTS, WHICH LEADS TO WORSE CHRONIC DISEASE BURDEN, HIGHER MORTALITY RATES, LESS ACCESS TO WEALTH AND INCOME OPPORTUNITIES, AND LOWER LIFE EXPECTANCY, 6) IMPACT OF PATIENT/RESIDENT ACCESS TO TECHNOLOGY AND ONLINE PLATFORMS TO ACCESS HEALTHCARE, SOCIAL AND EDUCATIONAL SERVICES, AS WELL AS NEED FOR PROVIDERS TO MAXIMIZE HEALTH INFORMATION EXCHANGE FOR CARE AND COORDINATION, 7) THE IMPORTANCE OF EMERGENCY PREPAREDNESS FOR GOVERNMENT SYSTEMS, HEALTH PROVIDERS, AND INDIVIDUALS, 8) URGENT NEED FOR ADEQUATE LABOR POOL HEALTH AND BEHAVIORAL HEALTH PROFESSIONS, INCLUDING TRADITIONAL

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.

AND NONTRADITIONAL POSITIONS, 9) ESSENTIALITY OF CULTURAL AND LINGUISTIC COMPETENCE AND TRAUMA-INFORMED CARE AMONG PROVIDERS, AND APPROPRIATE, RESPECTFUL COMMUNICATION WITH COMMUNITIES.

LEVERAGING EXISTING ASSESSMENTS RESULTED IN REDUCED DUPLICATION AND ALIGNMENT OF PRIORITIES WITH OTHER INITIATIVES TO ACHIEVE SHARED OUTCOMES FOR OUR COMMUNITY. GOING FORWARD, THE COLLABORATIVE WILL CONTINUE TO HAVE DISCUSSIONS ABOUT AREAS FOR PARTNERSHIP IN THE DEVELOPMENT AND EXECUTION OF OUR RESPECTIVE COMMUNITY HEALTH IMPROVEMENT WORK.

HOWARD UNIVERSITY HOSPITAL:

PART V, SECTION B, LINE 5: THE 2024 CHNA INCLUDES THREE MAIN ELEMENTS: DESCRIPTIONS OF THE WORK OF THE D.C. HEALTH MATTERS COLLABORATIVE SINCE THE 2019 CHNA WAS RELEASED; SUMMARIES OF THE DIVERSE LANDSCAPE OF EXISTING LOCAL RESEARCH ON COMMUNITY HEALTH AND OTHER SOCIAL FACTORS; INTERVIEWS WITH LEADERS IN HEALTH PROVIDER ORGANIZATIONS.

THE STEERING COMMITTEE IDENTIFIED A LIST OF KEY LEADERS REPRESENTING A VARIETY OF SECTORS AND DIFFERENT COMMUNITIES WITHIN THE DISTRICT WHO WERE INVITED TO PARTICIPATE IN INTERVIEWS. MOST WERE CONDUCTED VIRTUALLY AND WERE FACILITATED BY ASCENDIENT HEALTHCARE ADVISORS. INTERVIEWS WITH SIBLEY MEMORIAL AND HOWARD UNIVERSITY HOSPITALS' RESPECTIVE LEADERSHIP WERE CONDUCTED BY MEMBERS OF THE STEERING COMMITTEE. INTERVIEWEES WERE ASKED QUESTIONS ABOUT THE COMMUNITY THEY SERVE, SPECIFICALLY RELATING TO HEALTH, SOCIAL, AND ENVIRONMENTAL ISSUES AND ACCESS TO HEALTHCARE CHALLENGES AND BARRIERS. INTERVIEWS WITH OUR MEMBER ORGANIZATION'S LEADERSHIP HAVE BEEN A KEY ELEMENT OF OUR NEEDS ASSESSMENT PROCESS THROUGH THE LAST DECADE.

INFORMATION WAS ALSO GLEANED FROM A NEWLY FORMED COMMITTEE, THE PATIENT FAMILY ADVISORY COMMITTEE (PFAC). THIS COMMITTEE WAS FORMED TO BETTER UNDERSTAND THE NEEDS OF THE COMMUNITY. THE PFAC ALLOWS INPUT FROM COMMUNITY MEMBERS TO BE SHARED WITH THE ORGANIZATION IN ORDER TO BETTER ALIGN AND DESIGN PROGRAMS AND INITIATIVES TO MEET THE NEEDS OF THE COMMUNITY.

HOWARD UNIVERSITY HOSPITAL:

PART V, SECTION B, LINE 6A: THE HOSPITAL FACILITY'S CHNA WAS CONDUCTED WITH TWO OTHER HOSPITAL FACILITIES AS FOLLOWS: CHILDREN'S NATIONAL HOSPITAL 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 FOR THE CITY, COMMUNITY OF HOPE, MARY'S CENTER, AND UNITY HEALTH CARE.

HOWARD UNIVERSITY HOSPITAL:

PART V, SECTION B, LINE 11: THE COMMUNITY HEALTH IMPROVEMENT PLAN (CHIP) WAS DEVELOPED IN RESPONSE TO THE 2022-2025 COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA) SELECTED THREE PRIORITY AREAS OF FOCUS: MENTAL WELL-BEING, EQUITABLE ACCESS TO CARE (AND EVERYTHING PATIENTS NEED INCLUDING COORDINATION OF THAT CARE, HOUSING AND SOCIAL SUPPORT SERVICES), AND COMMUNITY-BASED WORKFORCE DEVELOPMENT (INCLUDING RETENTION 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.

DEVELOPMENT OF THE HEALTHCARE WORKFORCE).

HOWARD UNIVERSITY HOSPITAL:

PART V, SECTION B, LINE 13B: IF THE PATIENT IS ABOVE THE FPG LIMIT, 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 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 HOSPITAL FINANCIAL ASSISTANCE APPLICATION IF THE PATIENT IS DETERMINED INELIGIBLE FOR FEDERAL AND/OR DISTRICT MEDICAL FINANCIAL ASSISTANCE PROGRAMS.

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

THE IMPLEMENTATION PLAN WAS AVAILABLE AT

[HTTPS://WWW.HUHEALTHCARE.COM/ABOUT-US/CHNA/--VIEW REPORTS AND STRATEGY](https://www.huhealthcare.com/about-us/chna/--view-reports-and-strategy)

PART V, SECTION B, LINE 16A, LINE 16B, AND LINE 16C:

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

[HTTP://HUHEALTHCARE.COM/HEALTHCARE/HOSPITAL/PATIENTS-AND-VISITORS/PATIENT-FINANCIAL-SERVICES/FINANCIAL-ASSISTANCE](http://huhealthcare.com/healthcare/hospital/patients-and-visitors/patient-financial-services/financial-assistance)

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

[HTTP://HUHEALTHCARE.COM/HEALTHCARE/HOSPITAL/PATIENTS-AND-VISITORS/PATIENT-FINANCIAL-SERVICES/FINANCIAL-ASSISTANCE](http://huhealthcare.com/healthcare/hospital/patients-and-visitors/patient-financial-services/financial-assistance)

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

[HTTP://HUHEALTHCARE.COM/HEALTHCARE/HOSPITAL/PATIENTS-AND-VISITORS/PATIENT-FINANCIAL-SERVICES/FINANCIAL-ASSISTANCE](http://huhealthcare.com/healthcare/hospital/patients-and-visitors/patient-financial-services/financial-assistance)

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.

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

Multiple horizontal lines for providing supplemental information.

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 FAP.
- 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 (for example, 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 7:

PART I, LINE 7A:

CHARITY CARE AT COST FREE OR DISCOUNTED HEALTH CARE SERVICES PROVIDED TO PERSONS WHO MET THE ORGANIZATIONS CRITERIA FOR FINANCIAL ASSISTANCE AND ARE THEREFORE DEEMED UNABLE TO PAY FOR ALL OR A PORTION OF SUCH SERVICES.

PART I, LINE 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, LINE 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, LINE 7F:

HEALTH PROFESSIONALS EDUCATION PROGRAMS THAT RESULT IN A DEGREE, CERTIFICATE, OR TRAINING THAT IS NECESSARY TO BE LICENSED TO PRACTICE AS A HEALTH PROFESSIONAL, AS REQUIRED BY STATE LAW; OR CONTINUING EDUCATION THAT IS NECESSARY TO RETAIN STATE LICENSE OR CERTIFICATION BY A BOARD IN THE INDIVIDUAL'S HEALTH PROFESSION SPECIALTY.

PART I, LINE 7G:

PART I, LINE 7G:

Part VI Supplemental Information (Continuation)

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 AN 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 GOVERNMENT 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 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 PUBLIC 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.

PART I, LN 7 COL(F):

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 THE TIME OF APPLICATION. IN ADDITION, THE HOSPITAL PROVIDES SERVICES TO PATIENTS UNDER THE DISTRICT OF COLUMBIA CHARITY CARE PROGRAM, DC ALLIANCE.

PART II, COMMUNITY BUILDING ACTIVITIES:

HOWARD UNIVERSITY PARTICIPATES IN SEVERAL HOUSING AND URBAN DEVELOPMENT (HUD) PROGRAMS WHOSE MISSION IS TO CREATE STRONG, SUSTAINABLE, INCLUSIVE COMMUNITIES AND QUALITY, AFFORDABLE HOMES FOR ALL. HUD IS WORKING TO STRENGTHEN THE HOUSING MARKET TO BOLSTER THE ECONOMY AND PROTECT CONSUMERS; MEET THE NEED FOR QUALITY, AFFORDABLE RENTAL HOMES; UTILIZE HOUSING AS A PLATFORM FOR IMPROVING QUALITY OF LIFE; AND BUILD INCLUSIVE

Part VI Supplemental Information (Continuation)

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:

PAYMENTS MADE ON PATIENT ACCOUNTS OR DISCOUNTS PROVIDED ARE APPLIED TO A PATIENT ACCOUNT PRIOR TO ANY BAD DEBT ADJUSTMENT WRITE-OFF. AS SUCH, PAYMENTS AND DISCOUNTS ARE NOT INCLUDED IN BAD DEBT EXPENSE AND ARE ABLE TO BE REPORTED AS BAD DEBT EXPENSE NET OF THESE TRANSACTIONS.

PART III, LINE 3:

HOWARD UNIVERSITY HOSPITAL IS COMMITTED TO PROVIDING, WITHIN THE LIMITS OF ITS RESOURCES, FINANCIAL ASSISTANCE FOR NON-ELECTIVE MEDICALLY NECESSARY TREATMENT TO UNINSURED AND UNDERINSURED PATIENTS WHO DO NOT HAVE THE MEANS TO PAY FOR SUCH SERVICES. THE HOSPITAL USES A STANDARD POLICY THAT EVALUATES WHETHER A PATIENT QUALIFIES FOR FINANCIAL ASSISTANCE UTILIZING EVALUATION CRITERIA SUCH AS: PATIENT MEDICAID ELIGIBILITY, ELIGIBILITY FOR OTHER PUBLICLY-FUNDED PROGRAM ASSISTANCE, PATIENT ESTIMATED HOUSEHOLD INCOME, AND PATIENT ESTIMATED FEDERAL POVERTY LEVEL (FPL). THE POLICY CAN ALSO PRESUME PATIENT ELIGIBILITY FOR FINANCIAL ASSISTANCE EVEN IF FINANCIAL COUNSELING EFFORTS ARE UNABLE TO BE COMPLETED AND ALL OTHER FUNDING SOURCES HAVE BEEN EXHAUSTED. HOWARD UNIVERSITY HOSPITAL IS REPORTING AMOUNTS AS CHARITY CARE INSTEAD OF BAD DEBT BASED UPON THE FINANCIAL ASSISTANCE POLICY EVALUATION. THE HOSPITAL IS REPORTING AN AMOUNT OF ZERO FOR SECTION A, LINE THREE BECAUSE THE FINANCIAL ASSISTANCE POLICY INCLUDES A PROVISION THAT ALLOWS FOR PRESUMPTIVE ELIGIBILITY EVEN IF FINANCIAL COUNSELING EFFORTS ARE UNABLE TO BE COMPLETED.

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 III, LINE 9B:

HOWARD UNIVERSITY HOSPITAL (HUH) WILL FORGO EXTRAORDINARY COLLECTION ACTIONS AGAINST PATIENTS UNTIL MAKING REASONABLE EFFORTS TO DETERMINE WHETHER THE PATIENT IS ELIGIBLE FOR ASSISTANCE UNDER THE HOWARD UNIVERSITY HOSPITAL 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 COLLECTIONS 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 HOSPITAL (HUH) COMPLETED THE COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA) AS A MEMBER OF THE DC HEALTH MATTERS COLLABORATIVE (DCHMC). AS REQUIRED, THE 2019 AND 2022 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 Supplemental Information (Continuation)

PART VI, LINE 3:

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 HOW DO NOT HAVE THE ABILITY TO PAY FOR MEDICAL SERVICES AT THE TIME SERVICES ARE RENDERED.
- INSURED PATIENTS WHO'S 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 EXPENSE IN COMPENSATED 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 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 ACCOUNT 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.

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

Part VI Supplemental Information (Continuation)

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 712,000 PEOPLE, AND THE MORE THAN 6.3 MILLION PEOPLE IN THE GREATER WASHINGTON METROPOLITAN AREA (DMV). HUH IS A DISPROPORTIONATE SHARE HOSPITAL AND IN FY 2023 OUR GENERAL ADMITTANCE PAYOR MIX FOR MEDICARE AND MEDICAID BENEFIT COVERED PATIENTS WAS 32% AND 54%, RESPECTIVELY.

HOWARD UNIVERSITY IS HISTORICALLY AMONG THE TOP PRODUCERS OF AFRICAN AMERICAN 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 THE NATION FOR CANCER RELATED DEATHS. HOWARD UNIVERSITY HOSPITAL'S (HUH) CANCER CENTER WAS ESTABLISHED IN TO ADDRESS HEALTH DISPARITIES IN THE LOCAL COMMUNITY, SPECIFICALLY FOR MINORITIES AND HISTORICALLY UNDERSERVED POPULATIONS. THE CANCER CENTERS 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 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 AFRICAN AMERICAN RESIDENTS HAD DISPROPORTIONATELY HIGHER RATES AT 2.8%.

PART VI, LINE 5:

HOWARD UNIVERSITY HOSPITAL (HUH) IS A PRIVATE, NON-PROFIT 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

Part VI Supplemental Information (Continuation)

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 SCHOOL, THE COLLEGE UNIQUELY ADDRESSES THE SPECIAL HEALTHCARE CARE NEEDS OF MEDICALLY UNDERSERVED COMMUNITIES AND CONTINUES TO PRODUCE A SIGNIFICANT NUMBER OF THE NATION'S MINORITY PHYSICIANS.

THE COLLEGE IS A PART OF HOWARD UNIVERSITY, A COMPREHENSIVE RESEARCH UNIVERSITY. WHILE THE UNIVERSITY COMMUNITY HAS TRADITIONALLY BEEN PREDOMINATELY AFRICAN AMERICAN, 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 AFRICAN AMERICAN FACULTY AND STUDENT SCHOLARSHIPS 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 WHO RESIDE 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 PROSTHESIS. 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 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 U.S. 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

Part VI Supplemental Information (Continuation)

CLINICAL SERVICES TO INDIVIDUALS WHO REQUIRE SPEECH, LANGUAGE, AND HEARING EVALUATIONS AND/OR TREATMENT.

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.

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 6:

LIST OF STATES RECEIVING COMMUNITY BENEFIT REPORT: THE DISTRICT OF COLUMBIA

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

DC

**SCHEDULE J
(Form 990)**

(Rev. December 2024)
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

**Open to Public
Inspection**

Name of the organization HOWARD UNIVERSITY HOSPITAL CORP	Employer identification number 87-3454381
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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. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> 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	
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	
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. <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input type="checkbox"/> 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	

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

Schedule J (Form 990) (Rev. 12-2024)

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 and/or 1099-NEC 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) HUGH E. MIGHTY, MD CHIEF EXECUTIVE OFFICER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	596,609.	30,000.	0.	27,600.	18,861.	673,070.	0.
(2) CHRISTIE L. TAYLOR SECRETARY	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	280,554.	28,000.	0.	22,567.	9,531.	340,652.	0.
(3) SURYANARAYANA SIRAM SURGEON	(i)	0.	327,300.	0.	0.	0.	327,300.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) AMY Y. GETAHUN CLINICAL NURSE	(i)	0.	307,554.	0.	0.	0.	307,554.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) FRANKLIN O. OKEKE CLINICAL NURSE	(i)	0.	307,190.	0.	0.	0.	307,190.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) DIPA GAUTAM NURSE PRACTITIONER	(i)	0.	285,086.	0.	0.	0.	285,086.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) RAMONI ASHIRU CLINICAL NURSE	(i)	0.	237,181.	0.	0.	29,404.	266,585.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) STEPHEN GRAHAM TREASURER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	203,520.	0.	14,964.	16,514.	9,776.	244,774.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

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 Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization <p style="text-align: center;">HOWARD UNIVERSITY HOSPITAL CORP</p>	Employer identification number <p style="text-align: center;">87-3454381</p>
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
 COMPASSIONATE, AND CULTURALLY COMPETENT CARE TO THE COMMUNITIES WE
 SERVE. WE SUPPORT HOWARD UNIVERSITY'S ACADEMIC MISSION THROUGH CLINICAL
 EXCELLENCE, INNOVATIVE RESEARCH, AND THE TRAINING OF THE NEXT
 GENERATION OF DIVERSE HEALTH PROFESSIONALS. HOWARD UNIVERSITY HOSPITAL
 CORP IS DEDICATED TO ADVANCING HEALTH EQUITY FOR UNDERSERVED AND
 HISTORICALLY MARGINALIZED POPULATIONS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
 RESEARCH, AND THE TRAINING OF THE NEXT GENERATION OF DIVERSE HEALTH
 PROFESSIONALS. HOWARD UNIVERSITY HOSPITAL CORP IS DEDICATED TO
 ADVANCING HEALTH EQUITY FOR UNDERSERVED AND HISTORICALLY MARGINALIZED
 POPULATIONS.

FORM 990, PART VI, SECTION A, LINE 3:
 HOWARD UNIVERSITY SIGNED A THREE-YEAR MANAGEMENT SERVICE AGREEMENT (MSA)
 WITH ADVENTIST HEALTHCARE, INC. EFFECTIVE JANUARY 31, 2020. 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. THE
 TERM OF THE ORIGINAL AGREEMENT IS FOR THREE YEARS, UNLESS TERMINATED SOONER
 AS PROVIDED UNDER THE MSA. THE MSA INCLUDED AN ALLOWANCE FOR AN AUTOMATIC
 RENEWAL AND EXTENSION AFTER THE INITIAL TERM FOR ADDITIONAL ONE (1) YEAR
 TERMS UNLESS EITHER PARTY PROVIDES THE OTHER WITH WRITTEN NOTICE OF ITS
 INTENTION TO NOT RENEW THE MSA AT LEAST ONE HUNDRED EIGHTY DAYS PRIOR TO
 THE EXPIRATION OF THE THEN CURRENT TERM. THE FIRST ADDITIONAL ONE (1) YEAR
 RENEWAL AND EXTENSION TERM BECAME EFFECTIVE AS OF JANUARY 31, 2023, AND
 CONTINUES TO BE RENEWED AS OF THE DATE OF THIS REPORT, PER THE TERMS OF THE
 ORIGINAL MSA.

FORM 990, PART VI, SECTION A, LINE 6:
 HOWARD UNIVERSITY IS THE SOLE CORPORATE MEMBER OF HUHC.

FORM 990, PART VI, SECTION A, LINE 7A:
 HOWARD UNIVERSITY IS THE SOLE CORPORATE MEMBER OF HUHC. THE BYLAWS OF HUHC
 PROVIDE THAT THE UNIVERSITY HAS CERTAIN POWERS INCLUDING:
 APPROVAL OF THE APPOINTMENT OR REMOVAL OF ANY OR ALL OF THE DIRECTORS OF
 HUHC;
 APPROVAL OF CHANGES TO GOVERNING DOCUMENTS, MISSION, LONG TERM PLANS OR
 CORPORATE STRUCTURE;
 APPROVAL OF THE SALE, LEASE OR EXCHANGE OF SUBSTANTIALLY ALL OF THE ASSETS
 OF HUHC AND
 APPROVAL OF THE DISSOLUTION OF HUHC.

FORM 990, PART VI, SECTION A, LINE 7B:
 BYLAWS OF HUHC PROVIDE:
 SECTION 4. RESERVED POWERS OF THE SOLE CORPORATE MEMBER. NOTWITHSTANDING
 ANY PROVISION OF THESE BYLAWS TO THE CONTRARY, THE SOLE CORPORATE MEMBER
 SHALL HAVE THE POWER AND
 AUTHORITY TO:
 (A) APPROVE THE ADOPTION, ALTERATION, AMENDMENT OR REPEAL OF THE ARTICLES

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. **Schedule O (Form 990) (Rev. 12-2024)**

LHA 432211 01-15-25

Name of the organization HOWARD UNIVERSITY HOSPITAL CORP	Employer identification number 87-3454381
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OR THESE BYLAWS PURSUANT TO ARTICLE VIII HEREOF;
 (B) APPROVE ANY CHANGE TO THE PHILOSOPHY, MISSION, OR LONG-TERM PLANS OF THE CORPORATION;
 APPROVE THE ADOPTION OF ANY AGREEMENT TO MERGE, CONSOLIDATE, DISSOLVE, OR OTHERWISE CHANGE THE CORPORATE STRUCTURE OF THE CORPORATION OR TO REVOKE ANY MERGER, CONSOLIDATION, DISSOLUTION OR ANY OTHER CHANGE IN THE CORPORATE STRUCTURE OF THE CORPORATION APPROVED BY THE SOLE CORPORATE MEMBER;
 APPROVE THE SALE, LEASE, EXCHANGE, OR OTHER DISPOSITION OF ALL OR SUBSTANTIALLY ALL OF THE ASSETS OF THE CORPORATION;
 APPROVE THE DISSOLUTION OF THE CORPORATION OR REVOKE A RESOLUTION OF THE SOLE CORPORATE MEMBER APPROVING THE DISSOLUTION OF THE CORPORATION; AND
 (F) APPROVE THE APPOINTMENT OR REMOVAL OF ANY OR ALL OF THE DIRECTORS OF THE CORPORATION.
 NONE OF THE FOREGOING ACTS SHALL BE EFFECTIVE UNLESS APPROVED BY THE SOLE CORPORATE MEMBER.

FORM 990, PART VI, SECTION B, LINE 11B:
 DRAFT IS OBTAINED FROM THE REPORT PREPARERS AND CIRCULATED TO KEY EMPLOYEES WHO CROSS CHECK BALANCES AND INFORMATION REPORTED AGAINST SUPPORTING SCHEDULES AND RECORDS. IN ADDITION, QUESTIONNAIRES ARE USED TO ENSURE THE REPORTED INFORMATION IS CORRECT.
 A COMPLETE DRAFT OF THE 990 IS PROVIDED TO THE BOARD OF TRUSTEES FOR REVIEW AND COMMENT.

FORM 990, PART VI, SECTION B, LINE 12C:
 THERE IS A SEPARATE COMPLIANCE OFFICE AT THE HOSPITAL THAT REPORTS INTO THE CHIEF COMPLIANCE OFFICE AT THE UNIVERSITY.

FORM 990, PART VI, SECTION B, LINE 15:
 COMPENSATION IS BENCHMARKED AGAINST SIMILARLY SITUATED INDIVIDUALS AT SIMILAR HOSPITALS.

FORM 990, PART VI, SECTION C, LINE 19:
 AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

OTHER FEES:	
PROGRAM SERVICE EXPENSES	24,677,973.
MANAGEMENT AND GENERAL EXPENSES	33,107,401.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	57,785,374.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	57,785,374.

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

NET PERIOD BENEFIT COST OTHER THAN SERVICE COST	1,949,000.
UNREALIZED CHANGE IN OBLIGATION FOR POST RETIREMENT BENEFIT PLAN	87,000.
GAIN ON DISPOSAL OF PROPERTY	-1,731,000.
CHANGE IN PERMANENTLY RESTRICTED NET ASSETS	-621,000.
TOTAL TO FORM 990, PART XI, LINE 9	-316,000.

FORM 990, PART XII, LINE 2C
 THE AUDIT COMMITTEE RECEIVES DRAFT FOR REVIEW PRIOR TO FINALIZING THE AUDIT REPORT.

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

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

**Open to Public
Inspection**

Name of the organization <p align="center">HOWARD UNIVERSITY HOSPITAL CORP</p>	Employer identification number <p align="center">87-3454381</p>
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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

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
THE HOWARD UNIVERSITY - 53-0204707 2400 6TH STREET NW WASHINGTON, DC 20059	EDUCATIONAL AND RESEARCH	DISTRICT OF COLUMBIA	501(C)(3)	170(B)(1)(A)(II)			X

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

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

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

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

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		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) HOWARD UNIVERSITY	P	23,540,000.	
(2)			
(3)			
(4)			
(5)			
(6)			

Electronic Filing PDF Attachment



**The Howard University Hospital Corporation
d/b/a Howard University Hospital**

Financial Statements

As of and for the Year Ended June 30, 2025

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.



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Tel: 703-893-0600
Fax: 703-893-2766
www.bdo.com

8401 Greensboro Drive, Suite 800
McLean, VA 22102

Independent Auditor's Report

Board of Trustees of
The Howard University

Opinion

We have audited the financial statements of The Howard University Hospital Corporation (the "Hospital"), which comprise the statement of financial position as of June 30, 2025, and the related statements of operations and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Hospital as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Hospital and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

BDO USA, P.C.

McLean, Virginia
February 18, 2026

The Howard University Hospital Corporation

Statement of Financial Position (in thousands)	As of June 30, 2025
Current assets:	
Cash and cash equivalents	\$ 25,951
Restricted cash	467
Patient receivables, net	22,569
Third party & insurance recoveries, net	26,707
Contract assets	1,872
Inventories and prepaid expenses	8,822
Other receivables	1,894
Total current assets	\$ 88,282
Non-current assets:	
Deposits with trustees	1,957
Operating lease right of use assets, net	3,793
Finance lease right of use assets, net	21,515
Long-lived assets, net	35,371
Overfunded defined benefit pension plan	26,131
Other non-current assets, net	191
Total non-current assets	\$ 88,958
Total assets	\$ 177,240
Current liabilities:	
Accounts payable and accrued expenses	\$ 48,205
Accrued post-retirement benefits	759
Reserve for self-insured liabilities	12,108
Bonds payable, net	849
Operating lease obligations	1,527
Finance lease obligations	4,447
Due to Howard University	3,546
Total current liabilities	\$ 71,441
Non-current liabilities:	
Accrued post-retirement benefits	8,668
Reserve for self-insured liabilities	39,364
Bonds payable, net	27,604
Operating lease obligations	2,266
Finance lease obligations	17,606
Total non-current liabilities	\$ 95,508
Total liabilities	\$ 166,949
Net assets (deficit):	
Without donor restrictions	(35,176)
With donor restrictions	467
Inter-divisional transfer	45,000
Total net assets	\$ 10,291
Total liabilities and net assets	\$ 177,240

The accompanying notes are an integral part of these financial statements

The Howard University Hospital Corporation

Statement of Operations and Changes in Net Assets For the Year Ending June 30, 2025 <i>(in thousands)</i>	2025
Patient service revenue, net	\$ 273,803
Federal appropriation	27,325
Other income	7,033
Total operating revenues	\$ 308,161
Healthcare services	247,655
Administrative support	71,589
Total operating expenses	\$ 319,244
Total operating losses	\$ (11,083)
Net periodic benefit cost other than service cost	1,949
Change in funded status of defined benefit pension plan	(1,731)
Change in obligation for post retirement benefit plan	87
Change in permanently restricted assets	(621)
Change in net assets	\$ (11,399)
Net assets, beginning of year	21,690
Net assets, end of year	\$ 10,291

The accompanying notes are an integral part of these financial statements

The Howard University Hospital Corporation

Statement of Cash Flows For the Year Ending June 30, 2025 <i>(in thousands)</i>	2025
Cash flows from operating activities	
Change in net assets	\$ (11,399)
Adjustment to reconcile change in net assets to net cash and cash equivalents provided by (used in) operating activities:	
Depreciation and amortization	10,353
Bond discount amortization	21
Bond issuance cost	35
Decrease in pension/post retirement liability	(744)
Changes in net assets adjusted for non-cash operating items	\$ (1,734)
Change in receivables	1,660
Change in contract assets	859
Change in inventory and prepaid	778
Change in deposits with trustees	(26)
Change in operating right of use assets	835
Change in accounts payable and accrued expenses	6,303
Change in deferred revenue	0
Change in reserve for self-insured liabilities	(4,427)
Change in operating lease obligations	(835)
Net cash and cash equivalents provided by operating activities	\$ 3,413
Cash flows from investing activities	
Purchases and renovations of long-lived assets	(1,072)
Net cash and cash equivalents used in investing activities	\$ (1,072)
Cash flows from financing activities	
Payment on bonds payable	(58)
Principal payments on finance lease obligation	(4,617)
Change in finance right of use assets and finance lease obligation	(175)
Change in due to (from) Howard University	3,291
Net cash and cash equivalents used in financing activities	\$ (1,559)
Net increase in cash and cash equivalents and restricted cash	161
Cash and cash equivalents and restricted cash at beginning of year	26,256
Cash and cash equivalents and restricted cash at end of year	\$ 26,418
Supplemental cash flow information:	
Net cash paid for interest	\$ 3,203
Supplemental non-cash investing information:	
Acquisition of equipment under financing leases, net	\$ 4,243

The accompanying notes are an integral part of these financial statements

Note 1 Summary of Significant Accounting Policies

(a) ***General***

Established on January 1, 2024, The Howard University Hospital Corporation d/b/a Howard University Hospital (the “Hospital”) is a not-for-profit hospital located in Washington, DC, providing inpatient, outpatient, and emergency care services for residents of the District of Columbia (the “District”). The Hospital operates as a separate, controlled subsidiary legal entity of The Howard University (“Howard”), which is a private, nonprofit institution of higher education. The Hospital is an independent legal entity and is operated by and consolidated into The Howard University’s financial statements.

(b) ***Income Taxes***

The Hospital is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The principal operations of the Hospital are recognized as exempt from income tax under the applicable income tax regulations of the Internal Revenue Code and the District. The Hospital does not have any uncertain tax positions as of June 30, 2025.

(c) ***Basis of Presentation***

The financial statements of the Hospital 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”).

(d) ***Use of Estimates***

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. These estimates also 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 Accounting Standards Codification (“ASC”) Section 606, *Revenue from Contracts with Customers*, the carrying value of patient receivables; property, plant and equipment; the adequacy of reserves for professional liabilities; pension and post-retirement benefits; self-insured- health benefits asset retirement obligations; third-party settlements and legal expense accruals.

(e) ***New Accounting Pronouncements***

Periodically, the Financial Accounting Standards Board (“FASB”) issues Accounting Standards Updates (“ASU”) which impact the Hospital's financial reporting and related disclosures. There were no new accounting pronouncements as of June 30, 2025 that would have a material impact on the financial statements.

(f) ***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. There were no board designated net assets as of June 30, 2025.

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. Net assets with donor restrictions amounted to \$467 as of June 30, 2025.

Income from these assets can be without donor restrictions or with donor restrictions based on donor stipulation. The accompanying financial statements present all net assets of the Hospital that are available for use at the discretion of the Board, or in accordance with any applicable trust agreements.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Investment income is reported as an increase in net assets without donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of operations and changes in net assets as net assets released from restriction. Donor-restricted contributions whose restrictions are met within the same year as received are reported as without donor restriction contributions in the accompanying financial statements.

(g) ***Total Operating Losses***

The statement of operations and changes in net assets only includes activities without donor restrictions. Changes in net assets without donor restriction which are excluded

from total operating losses, consistent with industry practice, include unrealized gains (loss) on investments, postretirement, and pension related charges other than net periodic pension and postretirement service costs, and permanent transfers of assets to and from affiliates for other than goods and services.

(h) ***Receivables and Revenue Recognition***

Revenue

The accompanying statement of operations and changes in net assets for the year ended June 30, 2025, is presented in accordance with ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)* (“ASC 606”) and ASC Subtopic 958-605, *Not for Profit Entities – Revenue* (where applicable).

The Hospital 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.

The Hospital earns revenue primarily through providing health care services to patients.

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.

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 Hospital does not capitalize contract costs.

The performance obligations related to contracts with patients 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 Hospital 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 Hospital's contracts with customers subject to ASC 606 guidance applies to the following revenue:

Net patient service revenue relates to contracts with patients in which our performance obligations are to provide health care services to the patients.

The Hospital has determined that with respect to net patient service revenue, the contract is with the patient. The patient is receiving all the benefits of the contract since they are the recipient of the healthcare services. Separate contractual agreements that exist between the Hospital and third-party payors which establish amounts to be paid on behalf of the patients are not considered separate contracts with customers. The terms of third-party payor contracts are used in the determination of the transaction price and any applicable constraints.

The Hospital's revenues generally 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. Performance obligations for inpatient services are generally satisfied over periods that average approximately five days, and revenues are recognized based on charges incurred in relation to total expected charges. Performance obligations for outpatient services are generally satisfied over a period of less than one day. 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. The payment arrangements with third-party payors for services provided to patients typically specify payments at amounts less than the Hospital's standard charges. Medicare generally pays for inpatient and outpatient services at prospectively determined rates based on clinical, diagnostic, and other factors. Services provided to patients having Medicaid coverage are generally paid at prospectively determined rates per discharge, per identified service or per covered member. Agreements with commercial insurance carriers, managed care and preferred provider organizations generally provide for payments based on predetermined rates per diagnosis, per diem rates or discounted fee-for-service rates. Management continually reviews the contractual estimation process to incorporate updates to laws and regulations and the frequent changes in managed care contractual terms resulting from contract renegotiations and renewals.

The Hospital's revenues are based upon the estimated amounts that management expects to be entitled to receive from patients and third-party payors. Explicit 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. Subsequent changes in the estimate of collectability due to a change in the financial status of a payor, for example a bankruptcy, will be recognized as bad debt expense in operating expenses.

The Hospital has elected the practical expedient allowed under FASB ASC 606-10-32-18 and does not adjust the promised amount of consideration from patients and third-party payors for the effects of a significant financing component due to the Hospital's expectation that the period between the time the service is provided to a patient and the time that the patient or third-party payor pays for that service will be one year or less. However, the Hospital does, in certain circumstances, enter into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Settlements with third-party payors for retroactive adjustments due to audits, reviews, or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreements with the payor, correspondence from the payor and the Hospital's historical settlement activity, including an assessment to ensure it is probable a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known, or as years are settled or are no longer subject to such audits, reviews, and investigations.

The collection of outstanding receivables for Medicare, Medicaid, managed care payors, other third-party payors and patients is the Hospital's primary source of cash and is critical to its operating performance. The Hospital's practice is to assign a patient to the primary payor and not reflect other uninsured balances as self-pay. Therefore, the payors listed above contain patient responsibility components such as deductibles and copayments. The primary collection risks relate to uninsured patient accounts, and patient accounts for which the primary insurance carrier has paid the amounts covered by the applicable agreement, but patient responsibility amounts remain outstanding. Implicit price concessions relate primarily to amounts due directly from patients. Estimated price concessions are recorded for all uninsured accounts, regardless of the aging of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed.

The estimates for implicit price concessions are based upon management's assessment of historical write-offs and expected net collections, business and economic conditions, trends in federal, state, and private employer health care coverage and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections at facilities that represent a majority of the Hospital's revenues and

patient accounts receivable (the “hindsight analysis”) as a primary source of information in estimating the collectability of patient accounts receivable. Management performs a hindsight analysis monthly, utilizing rolling twelve-month patient accounts receivable collection and write-off data. Management believes monthly updates to the estimated implicit price concession amounts provide reasonable estimates of its revenues and valuations of its patient accounts receivable. These routine, monthly changes in estimates have not resulted in material adjustments to the valuations of patient accounts receivable or period-to-period comparisons of the results of operations.

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

Federal appropriation revenue

Federal appropriation revenue is recognized when received and expended. The Hospital receives a Federal appropriation from the US Department of Education that can be used for its mission of providing quality healthcare. For the year ended June 30, 2025, the Hospital received \$27,325, approximately 9%, of its revenue support from the Federal appropriation.

Other income

Other Income for the year ended June 30, 2025, was primarily composed of revenue recognized related to cash discounts & rebates, interns and residents on rotation income, parking income, and space rental income in the amounts of \$1,309, \$1,146, \$919, and \$1,488, respectively.

(i) *Cash and Cash Equivalents*

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. Short-term investments with maturities at date of purchase of three 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, are classified as deposits with trustees.

(j) *Deposits with Trustees*

Deposits with trustees include assets held by trustees under terms of bond indentures and self-insurance trust agreements. The investments are reported at fair value, based on quoted market prices, and at amortized costs. The investments include a variety of financial instruments; the related values presented in the financial statements are subject to various market fluctuations, which include changes in the equity markets, interest rate environment and general economic conditions.

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. Dividend and interest income are recorded on an accrual basis. Accrued but unpaid dividends, interest, and proceeds from investment sales at the report date are recorded as investment receivables. Realized and unrealized investment gains and losses are allocated in a manner consistent with interest and dividends.

(k) Inventories

Inventories, which primarily consist of medical supplies and pharmaceuticals, are recorded at the lower of cost or realizable value on the first-in, first-out basis.

(l) Long-Lived Assets and Right-of-Use Assets

Long-lived assets include property, plant, and equipment for the Hospital. Property, plant, and equipment is stated at cost or at fair value if received by gift, less accumulated depreciation, and amortization. The Hospital capitalizes property, plant, and equipment when the unit cost is equal to or exceeds \$3 and has a useful life of more than one year. To address continuing technology advances, the Hospital typically leases its large medical equipment to mitigate the risk of purchasing assets that will become obsolete in the short-term. Refer to Note 13 for Lease disclosure.

The Hospital capitalizes and recognizes purchased and donated works of art and historical treasures on the statement of financial position. The Hospital did not have any such activities during the year ended June 30, 2025.

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 the year 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

Title to certain equipment purchased using funds provided by government grants or contracting agencies is vested with the Hospital, and therefore is included in reported property balances. Such assets are subject to transfer or disposal by the relevant cognizant agency.

(m) Capitalization of Interest Costs

Bond interest costs, net of income earned on bond funds, are capitalized during the period from the date of bond issuance until the related project is substantially complete and ready for its intended use, to the extent that the proceeds are utilized for construction.

(n) **Reserves for Self-insured Liabilities**

The reserve for self-insured liabilities is comprised primarily of amounts accrued for asserted medical malpractice and workers' compensation claims and includes estimates of the ultimate cost to resolve such claims. The reserve also includes an estimate of the cost to resolve unasserted claims that actuarial analyses indicate are plausible of assertion in the future. Medical malpractice reserves are undiscounted and include an estimate of the cost to resolve unasserted claims that the actuarial analysis indicates are probable of assertion in the future. Workers' compensation claims include estimates of the ultimate costs for both reported claims and claims incurred but not reported. These estimates are based on actuarial analysis of historical trends, claims asserted and reported incidences. The estimated workers' compensation liability is reported on an undiscounted basis.

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

The funded status of the Hospital's pension benefit (the Plan) is actuarially determined and recognized in the statement of financial position as an asset to reflect an overfunded status, or as a liability to reflect an underfunded status. The Hospital's actuarially determined post-retirement benefit obligation is recognized on the statement of financial position as an asset for the year ended June 30, 2025. The Hospital follows the IRS guidelines in the administration of the Plan.

(p) **Compensated Absences**

The Hospital records a liability for amounts due to employees for future absences, which are attributable to services performed in the current and prior periods and subject to maximum carryover. This obligation is recognized on the statement of financial position as part of accounts payable and accrued expenses.

Note 2 Liquidity and Availability of Resources

As of June 30, 2025, financial assets and liquidity resources that are available within one year for general expenditures consists of the following:

Financial Assets and Liquidity Resource	June 30, 2025
<i>Financial Assets:</i>	
Cash and cash equivalents and restricted cash	\$ 26,418
Patient receivables, net	22,569
Contract assets	1,872
Other receivables	1,894
Total financial assets and liquidity resources available within one year	\$ 52,753

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. In addition, Howard has committed to funding the Hospital as required to meet obligations and continue to operate through January 31, 2027.

Note 3 Charity Care

The Hospital provides services to patients who meet the criteria of its charity care policy without charge, or at amounts less than established rates. The criteria for charity services are comprised of family income, net worth and eligibility at time of application. In addition, the Hospital provides services to patients under the District of Columbia Healthcare Alliance program ("DC Alliance program") that serves low income District residents who have no insurance and are not eligible for Medicaid. The total costs foregone for services furnished under the Hospital's charity care policy and the DC Alliance program were \$4,330 for the period ended June 30, 2025.

Note 4 Insurance and Risk Management

The Hospital 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.

The self-insured medical malpractice program covers professional liability costs up to \$7,500 per occurrence depending on the cause. In addition, there are five layers of excess insurance coverage. The first layer of the excess insurance coverage is up to \$15,000 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 it is completely reinsured. The additional layers of excess liability insurance which also covers comprehensive general liability, managed-care liability, and professional liability is up to \$85,000 on a claims-made basis. All layers of excess coverage are provided by independent excess insurance companies.

Note 5 Concentration of Credit Risk

Financial instruments that potentially subject the Hospital to significant concentrations of credit risk consist principally of cash, cash equivalents, and investments in financial institutions in excess of the applicable government insurance limits. The Hospital had cash balances on deposit with one bank that that exceeded the balance insured by the FDIC in the amount of \$26,466 as of June 30, 2025.

The Howard University Hospital Corporation
Notes to Financial Statements
For the Year Ended June 30, 2025 (amounts in thousands)

Concentrations of credit risk with respect to receivables pertain mainly to the Hospital's self-pay patients. Payor mix was as follows on:

Payor Mix	June 30, 2025
Medicare	4%
Medicaid	39%
Blue Cross	6%
Other third-party payors	27%
Patients	24%
	100%

Note 6 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 statement of financial position. The following is a summary of the balances at June 30:

Inhouse Receivables - Contract Assets	June 30, 2025
Inhouse charges	\$ 8,658
Price concessions	(6,786)
Net contract assets	\$ 1,872

Note 7 Accounts Payable and Accrued Expenses

Components of this liability account are as follows:

Accounts Payable and Accrued Expenses	June 30, 2025
Vendor invoices	\$ 38,511
Accrued salaries and wages	6,272
Accrued employee benefits	369
Accrued annual leave	2,848
Accrued interest	205
Total	\$ 48,205

Note 8 Deposits with Trustees and Self-insured Liabilities

Components of self-insured liabilities were as follows:

	Dedicated Assets	Estimated Liability
	June 30, 2025	June 30, 2025
Debt service reserve fund	\$ 1,659	N/A
Professional and general	-	\$ 46,722
Workers' compensation	-	3,347
Health Insurance	298	1,403
Total	\$ 1,957	\$ 51,472

N/A = Not applicable

(a) ***Debt Service Reserve Fund***

As required by the 2011 Revenue Bonds, Howard maintains a debt service reserve fund with assets totaling \$14,954, which is greater than the debt service fund requirements. The portion of this fund allocated to the Hospital in fiscal year ended June 30, 2025 is \$1,659. The assets in the debt service reserve fund consist primarily of cash, fixed income, and other short-term securities.

(b) ***Professional and General Liability***

The Hospital is involved in litigation arising in the ordinary course of business. Claims alleging malpractice have been asserted against the Hospital and certain faculty physicians and are currently in various stages of litigation. Additional claims may be asserted arising from services provided to patients through June 30, 2025. It is the opinion of management based on the advice of actuaries and legal counsel that the estimated malpractice costs accrued at June 30, 2025 of approximately \$46,722, respectively, are adequate to provide for losses resulting from probable unasserted claims and pending or threatened litigation. There is no discount reflected at June 30, 2025.

Professional liability activity was summarized as follows for the year ending June 30 in the table below:

Professional Liability	June 30, 2025	
Beginning Balance	\$	51,672
Malpractice claims expense		(4,673)
Settlement payments		(277)
Ending Balance	\$	46,722

(c) ***Workers' Compensation Liability***

Prior to July 1, 2012, the Hospital 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, 2025, workers' compensation liabilities are being satisfied as claims arise. For the year ended June 30, 2025, the Hospital maintained \$5,251 in letters of credit which serve as collateral for specific insurance carriers. The Hospital is self-insured for workers' compensation claims up to per occurrence retention of \$500. The excess is covered through commercial insurance.

For the year ended June 30, 2025, expenses related to workers' compensation was \$1,519 and is reflected in operating expenses.

The total liability for future workers' compensation liability claims was approximately \$3,347 at June 30, 2025 and includes liabilities for claims covered under existing insurance policies. Workers' compensation liability claims is reported in reserve for

self-insured liabilities on the statement of financial position. 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 statement of financial position in reserves for self-insured liabilities.

(d) **Health Insurance**

The Hospital established a revocable self-insured trust fund for the purpose of funding group health benefits for its employees. The assets, held by the Hospital, consist primarily of investments in money market funds. Deposits to the fund are amounts withheld from employees' salaries and wages and the Hospital's contributions based on estimates established by the claim's administrator. Disbursements from the fund are made in accordance with the payment plan established with the claim's administrator. The total estimated liability for asserted and unasserted probable Hospital claims at June 30, 2025 is approximately \$1,403.

Note 9 Fair Value Measurements

The Hospital applies applicable accounting standards for fair value measurements, defined as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the measurement date. These accounting standards establish three categories for fair value measurements based upon the transparency of inputs used to value an asset or liability as of the measurement date as follows:

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

The Hospital's financial assets and liabilities subject to fair value accounting were as follows:

Fair Value as of June 30, 2025	Level 1	Level 2	Total
<i>Assets:</i>			
Cash and Cash equivalents and restricted cash (1)	\$ 26,418	\$ -	\$ 26,418
Deposits with Trustees (2)			
Cash and Cash equivalent (1)	298		298
Money Market Fund (1)		1,659	1,659
Total Asset (non-investment)	\$ 26,716	\$ 1,659	\$ 28,375

The Howard University Hospital Corporation
Notes to Financial Statements
For the Year Ended June 30, 2025 (amounts in thousands)

The following methods and assumptions were used by the Hospital in estimating the fair value of its financial instruments:

- (1) Cash and Cash Equivalents and restricted cash - The amounts reported in the accompanying statement of financial position as cash and cash equivalents and restricted cash approximate fair value because of the short maturities of those instruments.
- (2) Deposits with Trustees - These assets consist primarily of cash, short-term investments, U.S. Treasury obligations, and interest receivable. U.S. Treasury obligations are carried at cost adjusted for amortization of premiums and accretion of discounts with fair values based on quoted market prices, if available, or estimated using quoted market prices for similar securities. For other assets limited as to use, the carrying amounts reported in the statement of financial position are fair value.
- (3) Third party and Insurance Recoveries - The carrying amounts reported in the accompanying statement of financial position for estimated third-party payor receivable settlements approximate fair value.
- (4) Long-term Debt - Fair values of the Hospital's revenue bonds are based on current traded value. The fair value of the remaining long-term debt is estimated using discounted cash flow analysis, based on the Hospital's current incremental borrowing rates for similar types of borrowing arrangements.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. Furthermore, while the Hospital 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 carrying amounts and fair values of the Hospital's financial instruments are as follows:

	June 30, 2025	
	Carrying Amounts	Fair Value
Assets:		
Cash and Cash		
Equivalents and restricted cash	\$ 26,418	\$ 26,418
Deposits with Trustees	1,957	1,957
Third-Party and Insurance Recoveries	26,707	26,707
Liabilities:		
Bonds Payable	\$ 28,453	\$ 27,307

Note 10 Net Patient Service Revenue

The Hospital has arrangements with third-party payors that provide for payments at amounts different from the established rates. A summary of the payment arrangements with major third-party payors is as follows:

Medicare

Under the Medicare program, the Hospital receives reimbursement under a prospective payment system (“PPS”) for general, acute care hospital inpatient services. Under the hospital inpatient PPS, fixed payment amounts per inpatient discharge are established based on the patient’s assigned Medicare severity diagnosis-related group (“MS-DRG”). MS-DRGs classify treatments for illnesses according to the estimated intensity of hospital resources necessary to furnish care for each principal diagnosis and are adjusted for area wage differentials. The Hospital receives reimbursement for inpatient capital costs and may receive additional “outlier” payments if treatment costs for certain patients exceed the normal distribution. Similar to the inpatient reimbursement, the Hospital receives a PPS based reimbursement for outpatient and other (Medicare Part B) services provided to its Medicare eligible patients. The Hospital receives disproportionate share hospital (“DSH”), medical education and capital payments on a per discharge basis. For the year ended June 30, 2025, the Hospital received Medicare revenues attributable to DSH of \$15,710.

Medicaid

Medicaid programs are funded jointly by the federal government and the states and are administered by the states, including the District of Columbia. Claim payments are based on the PPS system. The Hospital also receives DSH, DPP and medical education and capital payments on a per discharge basis. During the Fiscal Year, the Hospital began participation in the District of Columbia’s Medicaid Directed Payment Program (“DPP”). This program directs managed care organizations (“MCOs”) to make supplemental payments to qualifying providers to enhance Medicaid reimbursement rates. The payments are intended to support access to care, improve quality outcomes, and compensate for the difference between traditional Medicaid rates and the actual cost of providing care to Medicaid beneficiaries. The program is approved annually by the Centers for Medicare & Medicaid Services (“CMS”). For the year ended June 30, 2025, the Hospital received Medicaid revenues attributable to DSH and DPP of \$49,367.

Cost Reports

Federal and District of Columbia regulations require the submission of annual cost reports covering the revenues, costs and expenses associated with the services provided by the Hospital to Medicare beneficiaries and Medicaid recipients. The Hospital’s cost reports are subject to routine audits, which may result in adjustments to the amounts ultimately determined to be due to or due from the Hospital under these reimbursement programs.

Blue Cross and Other

The Hospital has also entered into payment agreements with certain commercial insurance carriers such as Blue Cross, health maintenance organizations, and preferred provider organizations. The basis for payment under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily or procedure rates.

Gross revenues from each major third-party payor for the year ended June 30, 2025 are shown below, including explicit and implicit price concessions and charity care.

Gross Revenues	June 30, 2025
Medicare	\$ 247,097
Medicaid	308,542
Blue Cross and others	131,963
Gross Revenues	\$ 687,602
Third-party payor settlement revenue (Note 11)	82,569
Price concessions	(496,368)
Total Net Patient Service Revenue	\$ 273,803

The composition of gross patient service revenue based on the Hospital's lines of business for the year ended June 30 is as follows:

Gross Revenues	June 30, 2025
Inpatient services	\$ 385,185
Outpatient services	179,224
Emergency care services	123,193
Total Gross Revenues	\$ 687,602

Direct Graduate and Indirect Medical Education ("GME" and "IME") Payments

The Medicare program provides additional reimbursement to approved teaching hospitals for additional expenses incurred by such institutions. This additional reimbursement, which is subject to certain limits, including intern and resident full-time equivalent ("FTE") limits, is made in the form of GME and IME payments. GME and IME payments for the year ended June 30, 2025, were \$16,042.

Medicaid Managed Care Graduate Medical Education ("HMO GME")

The Medicaid program pays a portion of the cost of medical education. The payments come from the District regardless of whether the patient is covered directly by the District or is enrolled in a Medicaid Managed Care program. Payment of GME for Medicaid Managed Care programs is determined by the Hospital's portion of a pool of money allocated by the District determined by Hospital's Medicaid HMO GME patient days in relation to the total of all the District hospitals. The final amount is usually determined between one and two years after the end of the respective fiscal year. The

Hospital records an estimated receivable for the amount it expects to receive. For the year ended June 30, 2025, the estimated receivable was \$9,584.

Note 11 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. Explicit price concessions 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 2021-2022
- Medicare 2022-2023
- Medicare 2023-2024
- Medicare 2024-2025

Final settlements and changes in estimates related to Medicare and Medicaid third-party cost reports for prior years resulted in an increase in net patient service revenues of approximately \$1,357 the year ended June 30, 2025.

Third-party settlement revenue	June 30, 2025
Medicare pass-through	\$ 15,710
Disproportionate Share Hospital	11,625
Medicaid Directed Payments	37,742
Graduate Medical Education	16,042
Other	1,450
Total third-party settlement revenue	\$ 82,569

Note 12 Long-Lived Assets, net

Components of property, plant, and equipment are as follows:

Property, Plant and Equipment, net	June 30, 2025
Land and land improvements	\$ 5,418
Buildings and building improvements	164,081
Furniture and equipment	161,516
Software and computer hardware	44,596
Construction in progress	68
Long-lived assets, gross	375,679
Accumulated depreciation	(340,308)
Long-lived assets, net	\$ 35,371

Depreciation expense for the year ended June 30, 2025, is \$5,957.

Note 13 Leases

Lease Obligations

Under Accounting Standards Update No. 2016-02, *Leases* (“Topic 842”), a lessee finance lease exists when any of the following criteria are met at lease commencement:

- a. Right-of-use assets are initially measured at the present value of the lease payments. Amortization is computed utilizing the straight-line method over the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.
- b. The lease transfers ownership of the underlying asset to the lessee by the end of the lease term.
- c. The lease grants the lessee an option to purchase the underlying asset that the lessee is reasonably certain to exercise.
- d. 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.
- e. 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.
- f. 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.

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

The Hospital 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

The Hospital was obligated under finance leases for office and medical equipment that extend through fiscal year 2028, and the chiller plant that extends through fiscal year 2032, in the amount of \$21,949 at the fiscal year ended June 30, 2025. 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.

The Hospital 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 the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

The finance lease right-of-use assets and accumulated amortization for the year ending June 30 is as follows:

Right of Use Assets – Finance Lease	June 30, 2025
Right of use assets – Financing	\$ 37,663
Accumulated amortization	(16,148)
Right of use assets, net	\$ 21,515

Amortization expense for the year ended June 30, 2025, was \$4,361. The discount rates used in measuring the finance right-of-use assets and liabilities were either the rates implicit in the lease if readily determinable (if applicable) or the Hospital’s incremental borrowing rate near the date of lease commencement.

At June 30, 2025, the future minimum lease payments under finance leases (with initial or remaining lease terms in excess of one year) were as follows:

Lease Obligations	Financing Leases
2026	\$ 5,745
2027	5,495
2028	4,755
2029	3,532
2030	2,509
2031 and thereafter	4,581
Obligation, gross	26,617
Amounts representing interest rates from 2% to 8%	(4,564)
Total Lease Obligations, net	\$ 22,053

The Howard University Hospital Corporation
Notes to Financial Statements
For the Year Ended June 30, 2025 (amounts in thousands)

At June 30, 2025, the minimum future lease scheduled interest payments under financing leases (with initial or remaining lease terms in excess of one year) for future years ending were as follows:

Lease Obligations - Interest	Financing Leases
2026	\$ 1,298
2027	1,058
2028	821
2029	606
2030	430
2031 and thereafter	351
Total Lease Obligations - Interest	\$ 4,564

Operating Leases

The Hospital has several non-cancelable operating leases for medical equipment that extend through 2029.

Rent expense is recognized on a straight-line basis over the term of the lease. The operating lease right-of-use assets and accumulated amortization for the year ending June 30 is as follows:

Right of Use Assets – Operating Lease	June 30, 2025
Right of use assets – Operating	\$ 7,434
Accumulated amortization	(3,641)
Right of use assets, net	\$ 3,793

At June 30, 2025, the future minimum lease payments under operating leases (with initial or remaining lease terms in excess of one year) were as follows:

Lease Obligations	Operating Leases
2026	\$ 1,657
2027	1,325
2028	865
2029	169
2030	8
Obligation, gross	4,024
Amounts representing interest rates from 3% to 5%	(231)
Total Lease Obligations, net	\$ 3,793

The Howard University Hospital Corporation
Notes to Financial Statements
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At June 30, 2025, the minimum future lease scheduled interest payments under operating leases (with initial or remaining lease terms in excess of one year) for future years ending were as follows:

Lease Obligations - Interest	Operating Leases
2026	\$ 129
2027	73
2028	26
2029	3
2030	-
Total Lease Obligations - Interest	\$ 231

Certain supplemental quantitative information as required under ASC 842 was as follows for the year ending June 30:

Lease Expense	June 30, 2025
Finance lease expense:	
Amortization of right to use assets	\$ 4,361
Interest on lease liabilities	1,497
Operating lease expense	1,635
Total Lease Expense	\$ 7,493

Other Information	June 30, 2025
Cash paid for amounts included in the measurements of lease liabilities for finance leases:	
Financing cash flows	\$ 4,617
Right of use (ROU) assets obtained in exchange for lease liabilities:	
Operating leases	\$ 631
Finance leases	\$ 3,436
Weighted-average remaining lease term (in years):	
Operating leases	2.70
Finance leases	5.30
Weighted-average discount rate:	
Operating leases	4.19%
Finance leases	6.46%

Lease Income

Lessor Operating Leases

The Hospital has assessed all contracts that convey control of its assets to third parties as lessor leases. Lessors recognize an unbilled lease receivable for their operating leases. Such treatment results in the recognition of lease income on a straight-line basis, while the underlying leased asset remains on the lessor's statement of financial position and is continuously depreciated.

The Hospital has operating leases for retail and commercial space for which rent payments are fixed at the time of lease commencement. The Hospital considered 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 for another couple of years or go on a month-to-month lease. Termination terms are explicitly stated in each lease agreements as both the lessor and lessee can exercise rights to terminate agreement. Lease payments are governed by the lease agreement and are generally fixed, although some lease agreements provide for payment escalations based on the Consumer Price Index (“CPI”). The Hospital only includes consideration for lease components in its determination of lease payments.

Hospital space is leased to physicians and a large private pharmacy. The Hospital’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.

The Hospital receives rental income under both fixed and month-to-month lease agreements. The total lease income received for the year ended June 30, 2025, was \$1,488 and was reported within other income on the statement of operations and changes in net assets.

The future minimum lease income on fixed leases for the year ending June 30 was as follows:

Future Minimum Lease Income	June 30, 2025
2026	\$ 78
2027	78
2028	78
2029	33
2030 and thereafter	-
Total Minimum Lease Income	\$ 267

Note 14 Bonds Payable

(a) ***Bonds Payable***

The Hospital is obligated with the bond issues below at the report date. These bonds were issued by Howard, a portion of which was allocated to the Hospital.

The Howard University Hospital Corporation
Notes to Financial Statements
For the Year Ended June 30, 2025 (amounts in thousands)

The carrying amounts of the Hospital financial bond obligations, are as follows:

Bonds Payable	June 30, 2025
<i>District of Columbia issues:</i>	
2010 Revenue bonds, 5.05% Serial due through 2025	\$ 30
2011B Revenue bonds, 4.31% to 7.63% Serial due through 2036	13,680
2020B Taxable bonds, 1.99% to 3.48% Serial due 2021 through 2042	15,415
Total bonds payable, gross	\$ 29,125
Bond premiums (discounts)	(237)
Bond issuance costs	(435)
Current portion bonds payable	(849)
Total long-term bonds payable, net	\$ 27,604

(1) 2010 Revenue Bonds

In August 2010, Howard issued \$10,400 of Series 2010 bonds. The bonds bear interest at 5.05% and are repayable from 2010 to 2025. Howard allocated \$640 of these bonds to the Hospital. The proceeds were used to retire an expiring equipment note and to fund energy related projects.

(2) 2011B Taxable Bonds

In April 2011, Howard issued \$65,065 of Series 2011B bonds to refund the Series 1998 and Series 2006 bonds and to finance new capital improvements. The Series 2011B bonds bear interest between 4.31% and 7.63% and are repayable from 2015 to 2035. The average coupon rate is 6.57%. The 2011 bonds require Howard to maintain a debt service fund of \$12,634. As of June 30, 2025, the fund balance was \$14,954.

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) Series 2020B Taxable Bonds

In July 2020, Howard issued \$209,085 of Series 2020B bonds to refund the series 2011A bonds and to purchase securities which, along with cash, or deposited with an escrow agent to provide all future debt service payments owed to holders of the series 2011A bonds through 2041. The series 2020B bonds bear interest between 1.99% to 3.48% and are repayable between 2025 and 2041.

(4) Fair Value of Bonds Payable

The estimated fair value of the Hospital's bond allocation is determined based on quoted market prices. At June 30, 2025, the estimated fair value was approximately

\$27,307. 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.

(5) Compliance with Contractual Covenants

The Series 2011B and Series 2020B contain restrictive financial covenants as summarized in the table below.

Covenant	Instrument	Measurement Dates	Criteria
Debt Service Coverage Ratio	2011B Revenue Bonds	June 30 each year	1.10:1.00
Debt Service Coverage Ratio	2020B Taxable Bonds	June 30 each year	1.10:1.00

As of June 30, 2025, Howard was in compliance with the Debt Service Coverage Ratio measurements for the 2011B and 2020B Revenue Bonds.

(6) Scheduled Bond Repayments

The scheduled principal repayments of bonds payable are as follows:

Aggregate Annual Maturities	2025	
2026	\$	849
2027		837
2028		857
2029		878
2030		902
2031 and thereafter		24,802
Bonds Payable, gross		29,125
Bond premiums (discounts)		(237)
Bond issuance costs		(435)
Total bonds payable, net	\$	28,453

Note 15 Pension and Post-retirement Benefit Plans

Employee Retirement Plan – The Hospital had 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 – The Hospital provides post-retirement medical benefits and life insurance plan to employees who, at the time they retire, meet specified eligibility and service requirements. The Hospital 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 the Hospital plans which created a new prior service cost base of \$8,635 to be recognized starting in fiscal year 2018. The Hospital stopped including the value of fully-insured premium payments in both employee contributions and benefits paid from plan because the non-class I post-65 retirees moved out of the Hospital plan into an exchange. This had no impact on net obligations or net payments from the plan.

Savings Plan – The pension plans are supplemented by offering employees a defined contribution plan under Section 403(b) of the Internal Revenue Code. Eligible employees received a contribution of 6% of base salary and are also permitted to contribute up to 15% of their base pay to the plan. The administration of the plan is provided by three financial administrators: Teachers Insurance and Annuity Association/College Retirement Equities Fund, American International Group Variable Annuity Life Insurance Company, and Voya Financial. These administered plans provide additional retirement benefits including the purchase of annuity contracts for eligible employees. Total costs recognized in the Statements of Operations and Changes in Net Assets (Deficit) were \$6,135 for fiscal period ending June 30, 2025.

Effective July 1, 2010, the Savings Plan was modified such that the Hospital will automatically, upon hire, contribute 6% of any eligible employee's base pay, regardless of tenure or election into the Savings Plan. The Hospital will contribute a matching contribution of up to 2% of employee elected self-contributions. The Hospital recognizes a plan's overfunded or underfunded status as an asset or liability, with an offsetting adjustment to unrestricted net assets.

The Howard University Hospital Corporation
Notes to Financial Statements
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The reconciliation of the Hospital's portion of the plan's funded status to amounts recognized in the financial statements at June 30 using a June 30 measurement date follows:

Retirement Benefits	Pension	Medical and Life Insurance
	June 30, 2025	June 30, 2025
Change in benefit obligations:		
Projected benefit obligation at beginning of year	\$ 148,406	\$ 9,411
Service cost	--	72
Interest cost	7,654	517
Actuarial (gain) loss	(197)	(62)
Benefits paid	(10,563)	(526)
Medicare Part D subsidy	-	-
Employee contributions	-	15
Plan curtailments	-	-
Plan amendments	-	-
Projected benefit obligation at end of year	145,300	9,427
Change in plan assets:		
Fair value of plan assets at beginning of year	173,777	-
Actual return on plan assets	8,217	-
Employer contributions	-	511
Employee contributions	-	15
Medicare Part D subsidy	-	-
Benefits paid	(10,563)	(526)
Fair value of plan assets at end of year	171,431	-
Net surplus (obligation)	\$ 26,131	\$ (9,427)

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Components of net periodic benefit cost and other amounts recognized in unrestricted net assets (deficit) follows:

Retirement Benefits	Pension	Medical and Life Insurance
	June 30, 2025	June 30, 2025
Recognition in Statement of Operations and Net Assets (Deficit):		
Service cost	\$ -	\$ 72
Recognized in operating expenses	\$ -	\$ 72
Interest cost	7,654	517
Expected return on plan assets	(11,245)	-
Amortization of prior service cost	100	-
Amortization of actuarial loss	1,000	25
Net periodic benefit cost	\$ (2,491)	\$ 614
Net actuarial (gain) during the year	2,831	(62)
Amortization of prior service cost	(100)	-
Amortization of actuarial loss	(1,000)	(25)
Total recognized in other changes in unrestricted net assets (deficit)	\$ 1,731	\$ (87)
Total recognized in Statement of Operations and Changes in Net Assets (Deficit)	\$ (760)	\$ 527

Amounts not yet recognized in operating expenses, but included in unrestricted net assets at June 30, 2025:

Retirement Benefits	Pension	Medical and Life Insurance
	June 30, 2025	June 30, 2025
Net actuarial loss	\$ (51,441)	\$ (1,069)
Prior service cost	(1,601)	-
Total	\$ (53,042)	\$ (1,069)

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 \$1,128, \$100, and \$0, respectively.

No contributions to the pension plan were made in the year ended June 30, 2025, and no contributions are expected to be paid to the pension plan during the Fiscal Year ended June 30, 2026.

The Howard University Hospital Corporation
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The weighted average assumptions used to determine the benefit obligation in the actuarial valuations for the years ended June 30 follows:

Actuarial Assumptions	Pension Benefits	Medical and Life Insurance
	June 30, 2025	June 30, 2025
Discount rate	5.33%	5.54%
Expected return on plan assets	6.50%	- %
Rate of compensation increase	- %	3.50%

The weighted average assumptions used to determine net periodic cost in the actuarial valuations for the years ended June 30 follows:

Actuarial Assumptions	Pension Benefits	Medical and Life Insurance
	June 30, 2025	June 30, 2025
Discount rate	5.37%	5.72%
Expected return on plan assets	6.50%	- %
Rate of compensation increase		
To age 35	- %	3.50%
Thereafter	- %	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.

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The Hospital's plan assets were approximately 31.2% of total plan assets in the year ended June 30, 2025. Pension plan investments allocated to the Hospital were as follows:

PENSION PLAN INVESTMENTS AS OF JUNE 30, 2025	LEVEL 1	LEVEL 2	LEVEL 3	TOTAL
Pension Plan Investments				
Assets:				
Money Market Instrument (1)	\$ -	\$ 4,580	\$ -	\$ 4,580
U.S. Government Securities	23,234	-	-	23,234
Fixed Income	1,278	-	-	1,278
Common Stock (3)	10,788	-	-	10,788
Mortgage Backed Securities (2)	-	7,283	-	7,283
Corporate Bond (2)	10,454	46,022	-	56,476
Government Bond (2)	-	2,402	-	2,402
Mutual Fund				
Domestic Fixed Income (2)	30,205	-	-	30,205
Total assets	\$ 75,959	\$ 60,287	\$ -	\$ 136,246
Liabilities:				
Financial Derivatives – Option Contracts	-	3,271	-	3,271
Total liabilities	\$ -	\$ 3,271	\$ -	\$ 3,271
Operating asset not subjected to fair value reporting	17,982			17,982
Operating liabilities not subjected to fair value reporting	(35,124)			(35,124)
Total pension plan investments	\$ 58,817	\$ 63,558	\$ -	\$ 122,375
Total investments measured at the NAV as a practical expedient				49,056
Total plan assets				\$ 171,431

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used as of June 30, 2025.

- 1) **Common Stock:** Valued at the closing price as reported on the New York Stock Exchange.
- 2) **Corporate Bonds, Mortgage-Backed Securities and Private Debt Investments:** Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote if available.
- 3) **U.S. Government Securities and Obligations of Foreign Governments:** Valued using pricing models maximizing the use of observable inputs for similar securities.

- 4) **Money Market, Mutual Funds, and Other Registered Investments:** Represent investments with various investment managers. The mutual funds are valued at the daily closing net asset value as reported by the fund. Mutual funds held by the Plan are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (“NAV”) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. Money market investments are short-term investments in money market mutual funds which invest in highly liquid government or corporate debt instruments. The Plan invests in a other registered investment called the PIMCO Long Duration Credit Bond Portfolio, which seeks to maximize return by investing in corporate fixed income instruments, options, futures, and swap agreements. They are comprised of units held within a portfolio of an open-end management investment company and are valued at the NAV. The portfolios are registered with the SEC, but are not publicly traded. The NAV is used as a practical expedient to estimate fair value and is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

- 5) **Alternative Investments:** Alternative investments include the Plan’s limited partnership interests in private equity, real estate funds and hedge funds. These investments are reported at the NAV, as provided by the fund managers. The NAV is used as a practical expedient to measure fair value but is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. The fund managers use pricing models, appraisals, discounted cash flow models, and other valuation techniques to determine fair value of the underlying investments in each fund. The Plan also invests in a other registered investment called the PIMCO Long Duration Credit Bond Portfolio, which seeks to maximize return by investing in corporate fixed income instruments, options, futures, and swap agreements. They are comprised of units held within a portfolio of an open-end management investment company and are valued at the NAV. The portfolios are registered with the SEC, but are not publicly traded. The NAV is used as a practical expedient to estimate fair value and is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

- 6) **Common/Collective Trusts:** Units held within common/collective trusts (“CCTs”) are valued at the NAV. The NAV is used as a practical expedient to estimate fair value and is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

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Plan investments measured at the NAV as a practical expedient are summarized for the year as follows:

Investments as of June 30, 2025	Fair Value	Unfunded Commitments	Redemption/ Withdrawal Frequency	Redemption / Withdrawal Notice Period
Hedge Funds	\$ 4,152	\$ -	Monthly-Annually	45-90 days
Real Estate Funds (b)	6,191	696	-	1-10 years
Common/Collective Trusts (c)	4,715	-	Monthly	-
Limited Partnerships (d)	33,998	7,452	-	≤10 years
Total investments measured at the NAV as a practical expedient	\$ 49,056	\$ 8,148		

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 the year ending June 30, 2025 is as follows:

Pension Plan Asset Allocation	June 30, 2025
Mid-Large Cap U.S. Equity	5%
Small Cap U.S. Equity	3%
Private Equity/Venture Capital	9%
Private Debt	7%
Inflation Hedging	4%
Real Estate	6%
Liability Hedging Assets	63%
Cash and Cash Equivalents	3%
Total	100%

The trend rate for growth in health care costs, excluding dental, used in the calculation for the year ended June 30, 2025 was 6.26%. This growth rate was assumed to decrease gradually to 4.0% in 2049 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.

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

Expected Future Benefit Payments	Pension Benefits	Medical and Life Insurance		
		Excluding Subsidy	Subsidy Payments	Net of Subsidy
Years ending:				
2025	\$ 15,001	\$ 759	\$ -	\$ 759
2026	14,916	776	-	776
2027	14,715	790	-	790
2028	14,469	790	-	790
2029	11,148	786	-	786
2030-2034	50,587	3,767	-	3,767
Total	\$ 120,836	\$ 7,668	\$ -	\$ 7,668

The mortality retirement rates base table used Pri-2012 Mortality Table without collar adjustment projected using the MP-2021 Mortality Improvement Scale. If eligible, participants were 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%

Note 16 Functional Expenses

The Hospital presents its statement of operations and changes in net assets by function. Specific administrative support costs are directly allocated based on square footage or headcount, and those costs include general administration operations and services, such as maintenance and other indirect costs. There were no changes in the methods used to allocate costs in the current period.

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Notes to Financial Statements
For the Year Ended June 30, 2025 (amounts in thousands)

The statement of functional expenses for the year ending June 30, 2025, is as follows:

Statement of Functional Expenses For the year ending June 30, 2025 <i>(in thousands)</i>	Healthcare Services	Administrative Support	Total
Operating expenses:			
Compensation	\$ 156,841	\$ 31,550	\$ 188,391
Medical and office supplies	29,181	1,494	30,675
Repairs and maintenance	573	3,774	4,347
Food service costs	2,482	103	2,585
Insurance and risk management	294	73	367
Professional and administrative services	42,819	28,778	71,597
Utilities and telecommunications	5,453	2,274	7,727
Total operating expenses before interest, depreciation, and amortization	237,643	68,046	305,689
Interest expense	3,202	-	3,202
Depreciation and amortization	6,810	3,543	10,353
Interest, depreciation, and amortization	10,012	3,543	13,555
Total operating expenses	\$ 247,655	\$ 71,589	\$ 319,244

Note 17 Commitments and Contingencies

(a) *Litigation and Other Claims*

During the ordinary course of business, the Hospital is a party to various litigation and other claims 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 the opinion of management and the Hospital's general counsel, an appropriate monetary provision has been made to account for probable losses and the ultimate resolution of these matters.

(b) *Collective Bargaining Agreements*

Howard has several collective bargaining agreements currently in effect with unions representing approximately 1,367 employees. Certain of these agreements are in negotiations and have been extended beyond the stated expiration date.

(c) *Management Services*

Howard University signed a three-year Management Service Agreement ("MSA") with Adventist Healthcare, Inc. ("Adventist") effective January 31, 2020. Adventist 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.

The term of the original agreement is for three years, unless terminated sooner as provided under the MSA. The MSA included an allowance for an automatic renewal and extension after the initial term for additional one (1) year terms unless either party provides the other with written notice of its intention to not renew the MSA at least one hundred eighty days prior to the expiration of the then current term.

By letter dated May 28, 2025, Adventist notified Howard under MSA Section 13.1 that it would not renew the MSA which, accordingly, will expire at the end of its current term on January 31, 2026. Howard did not object to the non-renewal. As a result, Howard did not incur termination penalties or settlement payments and did not recognize costs associated with transition services, professional fees, or contract wind-down activities during the year ended June 30, 2025.

Howard did not record any impairment, loss contingencies, or other charges related to assets, liabilities, or contractual rights arising from the agreement and management determined that the termination of the MSA did not result in a material impact on Howard's consolidated financial statements.

Following the termination, the healthcare operations of the Hospital will transfer back to internal management. Management believes that the termination and transition will not adversely affect the Hospital's or Howard's ability to continue healthcare services or meet its obligations to students, patients, employees, or creditors.

Note 18 Related Party Transactions

(a) *Howard University*

During the normal course of business, Howard and the Hospital maintain a reciprocal relationship with regards to payment for certain expenditures. The expenditures include amounts pertaining to medical malpractice, facilities, administrative services, physician salaries, employee tuition remission, health benefits, utilities, and other miscellaneous expenses. The Hospital records these transactions through a Due to the Howard University payable account and a Due from Howard University receivable account.

In January 2010, Howard's Board of Trustees approved the restructuring of the Due to the Howard University balance. As part of the restructuring, effective June 30, 2009, the Hospital recorded \$45,000 of the payable as an interdivisional transfer within its unrestricted net assets, which represents the amount attributable to pension contributions and faculty salaries from current and prior periods.

In fiscal year 2021 and prior, the Hospital received staffing from Howard University for the clinical specialty of Anesthesia. Effective July 1, 2021, Howard University signed a three-year Professional Services Agreement ("PSA") with U.S. Anesthesia Partners of DC to provide Physician professional services for licensed providers in the

The Howard University Hospital Corporation
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For the Year Ended June 30, 2025 (amounts in thousands)

clinical specialty of Anesthesia for Howard University Hospital. This agreement, which has since been amended, remains in effect as of the date of this report.

Certain interdivisional transactions reflected in the statement of operations and changes in net assets and in the statement of cash flows for the year ending June 30 is shown in the table below:

Interdivisional Transactions - Operating and Capital	June 30, 2025
Operating charges allocated from the Hospital to Howard:	
Medical malpractice	\$ (390)
Facilities	862
Other	3,455
Total charges allocated from the Hospital to Howard	3,927
Operating charges allocated to the Hospital from Howard:	
Physicians' salaries	(19,140)
Employee tuition remission	(1,858)
Utilities	(3,765)
Other	(5,186)
Total charges allocated to the Hospital from Howard	(29,949)
Net charges allocated from the Hospital/(allocated to the Hospital):	(26,022)
Federal appropriation allocated to the Hospital from Howard	27,325
Total operating support provided from Howard to the Hospital	1,303
Financing support provided from Howard to the Hospital:	
Pension plan contributions made by Howard	(511)
Finance lease payments made by the Hospital	(4,617)
Total financing support provided to the Hospital	(5,128)
Total support provided to the Hospital	\$ (3,825)

Interdivisional balances on the Statement of Financial Position were as follows:

Interdivisional Balances - Statement of Financial Position	June 30, 2025
Current assets	\$ -
Current liabilities	(3,546)
Long term liabilities	-
Total interdivisional balances	\$ (3,546)

The Howard University Hospital Corporation
Notes to Financial Statements
For the Year Ended June 30, 2025 (amounts in thousands)

Changes in interdivisional balances for the year ending were as follows:

Interdivisional Transactions - Statement of Financial Position	June 30, 2025
Short term financing	\$ -
Bond transactions, net	1,573
Long term financing	-
Pension contributions	511
Net charges recovered from Howard/(allocated to the Hospital)	(5,375)
Net activity during the year	(3,291)
Balance at beginning of the year	(255)
Balance at end of the year	\$ (3,546)

The table below reflects Hospital assets and liabilities that were allocated from Howard:

Interdivisional Balances - Asset/Liability Allocations	June 30, 2025
Assets:	
Deposits with trustees	\$ 1,957
Pension assets	171,431
Total assets	173,388
Liabilities:	
Reserves for self-insured liabilities	51,471
Finance lease obligations	22,053
Bonds payable, net	28,453
Total liabilities	\$ 101,977

Note 19 Subsequent Events

The Hospital evaluated subsequent events through February 18, 2026 which is the date the financial statements were issued. Other than the events noted below, management is not aware of any additional events that affect the financial statements as of June 30, 2025.

On July 4, 2025, the federal government enacted the One Big Beautiful Bill (“BBB”), a comprehensive health-care reform law intended to alter Medicaid eligibility requirements, modify reimbursement methodologies, increase charity-care requirements, and strengthen compliance oversight for hospitals and academic medical centers. Management has evaluated the provisions of BBB and determined that the legislation may have a material impact on future operating results due to the following factors. BBB is expected to decrease Medicaid reimbursement funding and increase uninsured patient volume, however, the financial impact cannot be reasonably estimated at this time. The legislation also increases mandated charity-care thresholds, which may result in higher levels of uncompensated care in future periods. The BBB includes updates to GME funding that may increase or redistribute federal support for the Hospital’s teaching programs. New reporting, billing integrity, and transparency provisions will require additional compliance resources and system modifications.

The impact of BBB is dependent on future regulatory guidance and implementation timelines. Management is currently evaluating operational and financial implications and will incorporate the effects into its fiscal year 2026 operating plan once regulations are finalized. Because the legislation was enacted after year-end, no adjustments to the June 30, 2025, financial statements of the Hospital were required. This disclosure is based on current interpretations of the BBB and is subject to change.