

Temple University—Of The Commonwealth System of Higher Education

Consolidated Financial Statements as of and for the
Years Ended June 30, 2016 and 2015, Supplemental Schedules
as of and for the Years Ended June 30, 2016 and 2015,
Schedule of Expenditures of Federal Awards
for the Year Ended June 30, 2016, and
Independent Auditors' Reports in Accordance with
Government Auditing Standards and
Title 2 U.S. Code of Federal Regulations Part 200,
Uniform Administrative Requirements, Cost Principles, and
Audit Requirements for Federal Awards

TEMPLE UNIVERSITY— OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
Temple University—Of the Commonwealth System of Higher Education
Philadelphia, Pennsylvania

We have audited the accompanying consolidated financial statements of Temple University – Of the Commonwealth System of Higher Education and its subsidiaries (the “University”), which comprise the consolidated balance sheets as of June 30, 2016 and 2015, and the related consolidated statements of activities, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management’s Responsibility for the Consolidated Financial Statements

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

Auditors’ Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the University as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Schedules

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplemental schedules on pages 49–51 are presented for purposes of additional analysis of the consolidated financial statements rather than to present the changes in the net assets of the individual entities, and are not required part of the consolidated financial statements. The schedule of expenditures of federal awards on pages 52–93, as required by the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”) is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such schedule has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated October 24, 2016 on our consideration of the University’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University’s internal controls over financial reporting and compliance.



October 24, 2016 (March 28, 2017 as to the supplemental schedules on pages 52–93)

TEMPLE UNIVERSITY —
OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION AND ITS SUBSIDIARIES
Consolidated Balance Sheets
(in thousands)

	June 30, 2016	June 30, 2015
Assets		
Current assets:		
Cash and cash equivalents	\$ 249,512	\$ 189,008
Investments and self-insurance trust funds	714,551	894,418
Accounts, loans, and contributions receivable, net	446,450	379,796
Inventories and other assets	54,518	51,437
Deposits with trustees	24,951	31,743
Total current assets	1,489,982	1,546,402
Non-current assets:		
Accounts, loans, and contributions receivable, net	135,946	138,806
Investments and self-insurance trust funds	692,652	573,771
Deposits with trustees	137,786	79,694
Other assets	24,942	19,472
Property, plant, and equipment, net	1,797,237	1,771,339
Goodwill and other intangible assets, net	21,875	22,415
Funds held in trust by others	135,641	142,716
Total non-current assets	2,946,079	2,748,213
Total assets	\$ 4,436,061	\$ 4,294,615
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued expenses	\$ 390,746	\$ 381,635
Deferred revenue	56,003	53,494
Current portion of long-term debt	41,573	34,626
Current portion of accrued pensions and postretirement benefits	535	598
Total current liabilities	488,857	470,353
Non-current liabilities:		
Accrued expenses and other liabilities	245,021	266,239
Long-term debt	1,216,699	1,158,387
Refundable federal student loans	51,398	51,252
Accrued pensions and postretirement benefits	234,555	163,733
Total non-current liabilities	1,747,673	1,639,611
Total liabilities	2,236,530	2,109,964
Net assets:		
Unrestricted	1,675,850	1,651,970
Temporarily restricted	105,661	125,279
Permanently restricted	418,020	407,402
Total net assets	2,199,531	2,184,651
Total liabilities and net assets	\$ 4,436,061	\$ 4,294,615

See accompanying notes to consolidated financial statements.

**TEMPLE UNIVERSITY —
OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION AND ITS SUBSIDIARIES**

Consolidated Statement of Activities

For the Year Ended June 30, 2016

(in thousands)

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenues:				
Tuition and fees, net of discounts of \$119,578	\$ 739,960	\$ —	\$ —	\$ 739,960
Commonwealth of Pennsylvania appropriation	136,355	—	—	136,355
Federal grants and contracts	132,273	—	—	132,273
Commonwealth of Pennsylvania grants and contracts	10,105	—	—	10,105
Local grants and contracts	3,566	—	—	3,566
Private grants and contracts	39,935	—	—	39,935
Contributions for operations and endowments	24,008	15,399	20,000	59,407
Investment return	38,896	3,134	(55)	41,975
Sales of educational activities	10,278	—	—	10,278
Auxiliary enterprises	109,001	—	—	109,001
Patient care activities, net of bad debt expense of \$45,055	1,747,965	—	—	1,747,965
Other sources	52,036	—	—	52,036
Net assets released from restrictions	16,068	(16,068)	—	—
Total revenues	3,060,446	2,465	19,945	3,082,856
Expenses:				
Educational and general:				
Instruction	472,154	—	—	472,154
Research	185,926	—	—	185,926
Public service	19,100	—	—	19,100
Academic support	170,407	—	—	170,407
Student services	82,328	—	—	82,328
Institutional support	134,877	—	—	134,877
Student aid	11,885	—	—	11,885
Total educational and general	1,076,677	—	—	1,076,677
Auxiliary enterprises	133,366	—	—	133,366
Patient care activities	1,778,561	—	—	1,778,561
Total expenses	2,988,604	—	—	2,988,604
Excess of revenues over expenses	71,842	2,465	19,945	94,252
Other changes in net assets:				
Investment return	(3,702)	(19,589)	(9,327)	(32,618)
Commonwealth grants for property, plant, and equipment (PP&E)	15,134	—	—	15,134
Contributions for PP&E	1,153	5,896	—	7,049
Loss on extinguishment of debt	(1,263)	—	—	(1,263)
Loss on disposal of PP&E	(980)	—	—	(980)
Actuarial change in accrued pensions and postretirement benefits	(72,626)	—	—	(72,626)
Change in conditional asset retirement obligation cash flows	6,364	—	—	6,364
Currency translation adjustment and foreign exchange realized loss, net	(432)	—	—	(432)
Net assets released from restrictions for PP&E	8,390	(8,390)	—	—
Total other changes in net assets	(47,962)	(22,083)	(9,327)	(79,372)
Change in net assets	23,880	(19,618)	10,618	14,880
Net assets, beginning of year	1,651,970	125,279	407,402	2,184,651
Net assets, end of year	\$ 1,675,850	\$ 105,661	\$ 418,020	\$ 2,199,531

See accompanying notes to consolidated financial statements.

**TEMPLE UNIVERSITY —
OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION AND ITS SUBSIDIARIES**

Consolidated Statement of Activities

For the Year Ended June 30, 2015

(in thousands)

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenues:				
Tuition and fees, net of discounts of \$97,120	\$ 711,601	\$ —	\$ —	\$ 711,601
Commonwealth of Pennsylvania appropriation	121,136	—	—	121,136
Federal grants and contracts	124,569	—	—	124,569
Commonwealth of Pennsylvania grants and contracts	12,636	—	—	12,636
Local grants and contracts	3,043	—	—	3,043
Private grants and contracts	33,884	—	—	33,884
Contributions for operations and endowments	19,282	16,793	37,688	73,763
Investment return	39,393	4,219	(142)	43,470
Sales of educational activities	9,475	—	—	9,475
Auxiliary enterprises	97,221	—	—	97,221
Patient care activities, net of bad debt expense of \$52,248	1,609,048	—	—	1,609,048
Other sources	52,801	57	—	52,858
Net assets released from restrictions	18,611	(18,611)	—	—
Total revenues	2,852,700	2,458	37,546	2,892,704
Expenses:				
Educational and general:				
Instruction	456,383	—	—	456,383
Research	171,848	—	—	171,848
Public service	21,851	—	—	21,851
Academic support	167,485	—	—	167,485
Student services	81,555	—	—	81,555
Institutional support	136,129	—	—	136,129
Student aid	12,462	—	—	12,462
Total educational and general	1,047,713	—	—	1,047,713
Auxiliary enterprises	126,826	—	—	126,826
Patient care activities	1,644,368	—	—	1,644,368
Total expenses	2,818,907	—	—	2,818,907
Excess of revenues over expenses	33,793	2,458	37,546	73,797
Other changes in net assets:				
Investment return	(11,585)	(10,881)	(2,629)	(25,095)
Commonwealth grants for property, plant, and equipment (PP&E)	20,510	—	—	20,510
Contributions for PP&E	567	308	—	875
Loss on disposal of PP&E	(953)	—	—	(953)
Actuarial change in accrued pensions and postretirement benefits	(37,591)	—	—	(37,591)
Currency translation adjustment and foreign exchange realized gain, net	77	—	—	77
Net assets released from restrictions for PP&E	4,175	(4,175)	—	—
Total other changes in net assets	(24,800)	(14,748)	(2,629)	(42,177)
Change in net assets	8,993	(12,290)	34,917	31,620
Net assets, beginning of year	1,642,977	137,569	372,485	2,153,031
Net assets, end of year	\$ 1,651,970	\$ 125,279	\$ 407,402	\$ 2,184,651

See accompanying notes to consolidated financial statements.

**TEMPLE UNIVERSITY —
OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION AND ITS SUBSIDIARIES**

Consolidated Statements of Cash Flows
(in thousands)

	<u>Year Ended June 30,</u>	
	<u>2016</u>	<u>2015</u>
Cash flows from operating activities:		
Change in net assets	\$ 14,880	\$ 31,620
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Currency translation adjustment and foreign exchange realized loss (gain), net	432	(77)
Provision for bad debts	49,937	57,288
Depreciation	140,616	137,996
Amortization and accretion	718	1,081
Impairment of intangibles	108	—
Realized and unrealized loss (gain) on investments	18,264	(1,702)
Loss on extinguishment of debt	1,263	—
Actuarial change in accrued pensions and postretirement benefits	72,626	37,591
Change in conditional asset retirement obligation cash flows	(6,364)	222
Loss on disposal of property, plant, and equipment (PP&E)	980	953
Noncash contributions received	(1,020)	(2,184)
Proceeds from sale of noncash contributions	1,020	2,184
Contributions, grants, and investment income restricted of and for PP&E and long-term investment	(49,892)	(61,205)
Changes in operating assets and liabilities:		
Accounts and contributions receivable	(104,079)	(65,644)
Inventories and other assets	(12,383)	(10,326)
Accounts payable and accrued expenses	(15,829)	(1,392)
Deferred revenue	2,509	(1,413)
Accrued pensions and postretirement benefits	449	993
Net cash provided by operating activities	<u>114,235</u>	<u>125,985</u>
Cash flows from investing activities:		
Purchases of investments, deposits with trustees, and self-insurance trusts	(1,111,043)	(928,547)
Sales and maturities of investments, deposits with trustees, and self-insurance trusts	1,107,016	939,651
Purchases of PP&E	(152,614)	(198,231)
Proceeds from sale of PP&E	3,792	305
Loans to students	(9,651)	(9,959)
Proceeds from collections on student loans	9,050	9,561
Net cash used in investing activities	<u>(153,450)</u>	<u>(187,220)</u>
Cash flows from financing activities:		
Proceeds from contributions, grants, and investment income restricted for PP&E and long-term investment	38,265	91,125
Refundable federal student loans	146	458
Change in split interest agreements	(613)	(371)
Proceeds from long-term debt	384,911	3,743
Repayment of long-term debt	(322,932)	(27,161)
Proceeds from short-term borrowings (line of credit)	175,000	—
Repayment of short-term borrowings (line of credit)	(175,000)	—
Net cash provided by financing activities	<u>99,777</u>	<u>67,794</u>
Effect of exchange rate changes on cash and cash equivalents	(58)	(63)
Net change in cash and cash equivalents	<u>60,504</u>	<u>6,496</u>
Cash and cash equivalents, beginning of the year	189,008	182,512
Cash and cash equivalents, end of the year	<u>\$ 249,512</u>	<u>\$ 189,008</u>
Supplemental disclosure of cash flow information:		
Cash paid for interest	60,465	62,656
PP&E acquired through capital leases	7,192	392
Amounts accrued related to PP&E	21,662	9,821

See accompanying notes to consolidated financial statements.

**TEMPLE UNIVERSITY—
OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2016 and 2015**

1. Description of Business and Operations

Founded in 1884, Temple University - Of The Commonwealth System of Higher Education (the “University”) is a comprehensive state-related research university with its headquarters and largest campus located in Philadelphia, Pennsylvania. With approximately 40,000 undergraduate, graduate, and professional students, the University is among the nation’s largest providers of education. The University offers more than 400 degree programs in 17 schools and colleges, including programs in art; business; education; engineering; law; liberal arts; media and communications; music and dance; science and technology; social work; sport, tourism, and hospitality management; theater, film, and media arts; and various health professions, including dentistry; medicine; pharmacy; podiatric medicine; and public health. The University has seven campuses and sites across Pennsylvania, international campuses in Rome (Italy) and Tokyo (Japan), and offers study abroad programs in various locations.

The University is the sole member of its subsidiary Temple University Health System, Inc. (“TUHS”). The University and TUHS are collectively referred to herein as “Temple”. See the accompanying supplemental schedules for a complete listing of the University’s subsidiaries. A summary of the University’s active subsidiaries and its clinical faculty practice plans is as follows:

Temple University Health System, Inc. (“TUHS”)—A Pennsylvania nonprofit corporation dedicated to providing access to quality patient care and supporting excellence in medical education and research, of which the University is the sole member. TUHS was incorporated in August 1995 and serves principally to coordinate the activities and plans of its health care subsidiaries in Philadelphia and the surrounding area. TUHS’ subsidiaries and affiliates include a network of hospitals and outpatient centers, a comprehensive physician network of primary care and specialty practices, ambulatory services, various research entities, a foundation to support the health-care related activities of TUHS, and a captive insurance company established to reinsure the professional liability claims of certain subsidiaries of TUHS. See the accompanying supplemental schedules for a complete listing of TUHS’ subsidiaries.

Good Samaritan Insurance Co. Ltd. (“GSIC”)—A captive insurance company domiciled in Bermuda that reinsures the professional liability risk of the University’s clinical faculty practice plans. GSIC was established in August 1989 and is a wholly-owned subsidiary of the University.

Temple Educational Support Services, Ltd. (“TESS”)—A limited liability company organized and incorporated under the laws of Japan. TESS was established in December 1995 to operate the University’s Japan campus and is a wholly-owned subsidiary of the University.

TUMP Offices, Inc. (“TUMP”)—TUMP was established by the University to hold title to certain assets for the benefit of the University and is a wholly-owned subsidiary of the University. Property that is directly or indirectly acquired by TUMP is leased to the University for the conduct of activities related to the University’s exempt functions.

Temple University Physicians (“TUP”)—An unincorporated clinical faculty practice plan of the Lewis Katz School of Medicine at Temple University (“LKSOM”) that is responsible for the management and administration of LKSOM’s clinical practices. Membership of TUP is comprised of clinical

faculty/physicians employed by the University at LKSOM. TUP was established in connection with the implementation of Temple's policy relating to the use and disposition of funds received for medical services rendered to TUP patients within TUP, TUHS, and in other facilities.

2. Summary of Significant Accounting Policies

Basis of Presentation and Consolidation—The consolidated financial statements and accompanying notes have been prepared in United States ("U.S.") dollars and in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") for not-for-profit organizations. The accompanying consolidated financial statements include the accounts of the University and its subsidiaries. All significant intercompany accounts and transactions have been eliminated in consolidation.

Temple's consolidated financial statements are presented such that net assets, revenues, gains, expenses and losses are classified as unrestricted, temporarily restricted, or permanently restricted based on the existence or absence of donor-imposed restrictions as follows:

Unrestricted—Net assets not subject to donor-imposed restrictions. These net assets may be designated for specific purposes by action of the board of trustees or may otherwise be limited by contractual agreements with outside parties. Expenses are shown as decreases in unrestricted net assets.

Temporarily Restricted—Net assets subject to donor-imposed restrictions that can be fulfilled by actions of Temple in accordance with those stipulations, or by the passage of time. Contributions and income from endowments for which restrictions have been met in the same fiscal year as their receipt are combined and reported with unrestricted revenues. Temple classifies contributions to acquire long-lived assets as temporarily restricted net assets. The release of restrictions occurs when the asset is placed in service.

Permanently Restricted—Net assets subject to donor-imposed stipulations that they be maintained permanently by Temple. Generally, the donors of these assets permit Temple to use all or part of the income earned on these assets. Such assets are included in Temple's permanent endowment funds.

Temple reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statements of activities as net assets released from restrictions.

Cash and Cash Equivalents—Temple considers all highly liquid investments with an original maturity of three months or less at the date of purchase to be cash equivalents. Temple maintains cash balances in financial institutions, which exceed federal depository insurance limits. Management believes that credit risks related to these deposits are minimal. Cash equivalents that are not traded on an active exchange market are carried at cost, which approximates fair value.

Investments—Investments are comprised of the assets of Temple’s endowment, certain temporarily restricted funds, funds designated by the board of trustees to be invested as endowments, certain funds set aside to retire long-term debt, other plant-related funds, and other unrestricted funds held for operating purposes. These investments vary as to their level of liquidity, with differing requirements for notice prior to redemption or withdrawal. Temple reports investments, including debt and equity securities, at fair value. Investments established for donor and board designated endowments, and certain investments set aside to retire long-term debt are classified as non-current assets. All other investments are classified as current assets (see Notes 3 and 10).

Temple also invests in various limited partnerships. Such investments are accounted for on the equity basis of accounting, with fair values being measured using the net asset value practical expedient, as determined by the fund managers and financial information provided by the limited partnerships. This financial information includes assumptions and methods that are reviewed by Temple. Because these investments are not readily marketable, the estimated fair values are subject to uncertainty and, therefore, may differ from the value that would have been used had a ready market existed, and such differences could be material.

Temple has adopted, for endowments and funds designated by the board of trustees to be invested as endowments, a spending rule based on a percentage of the fair value of such investments, computed as a moving average over the past twelve quarters. For these investments, the spending rule amount is reported as *Investment return* in revenues with and the excess or shortfall of total return over the spending rule amount reported as *Investment return* in *Other changes in net assets* in the consolidated statements of activities. For all other investments, interest and dividend income is reported as *Investment return* in revenues and realized and unrealized gains or losses are reported as *Investment return* in *Other changes in net assets* in the consolidated statements of activities (see Note 11).

Investment return is reported as increases to unrestricted, temporarily restricted, or permanently restricted net assets based upon the existence or absence of donor imposed restrictions.

Investments, in general, are exposed to various risks such as interest rate, credit and overall market volatility. As such, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated financial statements.

Self-Insurance Trust Funds—Temple self-insures or maintains deductibles under its various insurance policies for property, casualty, automobile, general liability, medical malpractice, worker’s compensation, certain health and welfare, and other claims. Self-insurance trusts funds include assets that are designated for payments of workers compensation risk retained by Temple. Provisions are made for estimated losses (claims made and claims incurred but not reported) generally based on actuarial methods, which include discounting of certain loss provisions (see Note 3).

Accounts, Loans, and Contributions Receivable—Accounts, loans and contributions receivable are reported at their net realizable value. The allowance for doubtful accounts is based upon management’s judgment including such factors as historical collection history, type of receivable, and periodic assessment of individual accounts. Temple writes-off receivables when they are determined to be uncollectible, and payments subsequently received on such receivables are credited to the allowance for doubtful accounts. Temple does not accrue interest on these amounts (see Note 4).

Inventories—Inventories are stated at the lower of cost or market, with cost being determined on the first-in, first-out, or average cost method. Inventories at June 30, 2016 and 2015, totaled \$28,829 and \$26,990, respectively, and are included in *Inventories and other assets* in the consolidated balance sheets.

Deposits with Trustees—Deposits with trustees include assets held in escrow by designated bond trustees for debt service payments and construction or enhancement of property, plant, and equipment (see Note 6).

Property, Plant, and Equipment—Property, plant, and equipment are recorded at cost less accumulated depreciation. Property, plant, and equipment gifted to Temple are recorded at the fair value at the date of acquisition. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets, which range from three to forty years. Leasehold improvements are depreciated over the shorter of the estimated useful life of the leasehold improvements or the lease term. Land is not depreciated. Depreciation for equipment commences once it is placed in service and depreciation for buildings and leasehold improvements commences once they are ready for their intended use (see Note 7).

Estimated useful lives of property, plant, and equipment are as follows:

	Useful Life
Land improvements	8 - 20 years
Buildings	20 - 40 years
Building improvements	15 - 40 years
Furniture, fixtures, and equipment	3 - 20 years
Library books	10 years

Cost of maintenance and repairs is charged to expense as incurred. Upon retirement or other disposition, the cost of the asset and the related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in the consolidated statements of activities.

Long-Lived Assets—Temple evaluates the recoverability of long-lived assets, such as property, plant, and equipment and amortizable intangible assets, in accordance with authoritative guidance on accounting for the impairment or disposal of long-lived assets, which includes evaluating long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of these assets may not be recoverable. If circumstances require a long-lived asset be tested for possible impairment, Temple first compares the undiscounted cash flows expected to be generated by that asset to its carrying value. If the carrying value of the long-lived asset is not recoverable on an undiscounted cash flow basis, an impairment is recognized to the extent that the carrying value exceeds its fair value. In 2015, Temple recorded an impairment loss totaling \$1,144 related to the write-down to fair value of an asset held for sale, which was subsequently sold in 2016 (see *Assets held for sale*). No impairment of long-lived assets occurred during 2016.

Assets Held for Sale—Temple classifies assets (“disposal group”) as held for sale when management, having the authority to approve the action, commits to a plan to sell the disposal group, the sale is probable within one year, and the disposal group is available for immediate sale in its present condition. Temple also considers whether an active program to locate a buyer has been initiated, whether the disposal group is marketed actively for sale at a price that is reasonable in relation to its current value, and whether actions

required to complete the plan indicate it is unlikely that significant changes to the plan will be made, or that the plan will be withdrawn. The disposal group is measured at the lower of its carrying amount (cost less accumulated depreciation) or fair value less cost to sell. Long-lived assets within the disposal group are not depreciated while classified as held for sale. Assets held for sale are included within *Inventories and other assets* in the consolidated balance sheets.

At June 30, 2016, it was determined that two parcels of property: i. a parcel located at the northeast corner of North Broad and West Thompson streets (“Thompson”), and ii. the University’s former Tyler Campus (“Tyler”) met the criteria to be classified as assets held for sale. Both disposal groups are under active discussions with prospective purchasers, and neither are under agreement of sale. At June 30, 2016, the net carrying value of Thompson and Tyler were \$1,298 and \$302, respectively, which were both less than the respective disposal group’s estimated fair value less cost to sell.

At June 30, 2015, it was determined that the property located at 100-110 West Laurel Avenue met the criteria to be classified as an asset held for sale and the disposal group was sold in 2016, resulting in a net loss of \$174 recording in *Loss on disposal of PP&E* in the 2016 consolidated statement of activities. At June 30, 2015, the long-lived asset was written down to \$1,650, or its fair value less cost to sell. As a result, an impairment charge of \$1,144 was recorded in 2015 related to this asset.

Goodwill and Other Intangibles—Goodwill and indefinite-lived intangible assets are not amortized, but are evaluated for impairment annually, or when indicators of a potential impairment are present. Temple’s annual impairment assessment date is June 30. The annual assessment for impairment of goodwill and indefinite-lived intangible assets is based on valuation models that incorporate assumptions and internal projections of expected future cash flows and operating plans. Based on the results of Temple’s assessment, no impairment loss on indefinite-lived intangible assets was recognized during 2016 or 2015. Subsequent to the most current assessment, there have been no indicators of potential impairment of Temple’s goodwill and indefinite-lived intangible assets.

The cost of intangible assets with determinable useful lives is amortized to reflect the pattern of economic benefits consumed on a straight-line basis over the estimated periods benefited. Intangibles with contractual terms are generally amortized over their respective legal or contractual lives. When certain events or changes in operating conditions occur, an impairment assessment is performed and the lives of intangible assets with determinable lives may be adjusted and impairment charges recorded. Based upon Temple’s most recent annual impairment test completed as of June 30, 2016, Temple recorded an impairment write-down of \$108 related to a physician contract intangible asset associated with one its community-based primary care practices. The impairment charge is included in *Patient care activities* expense in the 2016 consolidated statement of activities. There was no impairment loss recognized on intangible assets with determinable lives during 2015 (see Note 19).

Funds Held in Trust by Others—Temple is the irrevocable beneficiary of the income from certain perpetual trusts administered by third parties. Temple’s beneficial interest is reported at the fair value of the underlying trust assets. Because the trusts are perpetual and the original corpus cannot be used, these funds are reported as donor restricted net assets. As Temple does not have the ability to redeem funds held in trust by others, these assets are categorized as Level 3 assets (see Note 10).

Asset Retirement Obligations—Temple recognizes the fair value of an asset retirement obligation in the period in which it is incurred if a reasonable estimate of fair value can be made. When the liability is initially recorded, Temple capitalizes the cost of the asset retirement obligation by increasing the carrying amount of the related long-lived asset. Changes in the obligation due to revised estimates of the amount or timing of cash flows required to settle the future liability are recognized by increasing or decreasing the carrying amount of the asset retirement obligation liability. Changes due solely to the passage of time (accretion of the discounted liability) are recognized as an increase in the carrying amount of the liability and as an operating expense in the statement of activities. The capitalized cost associated with the retirement obligation is depreciated over the useful life of the related asset. Upon settlement of the obligation, any difference between the cost to settle the asset retirement obligation and the liability recorded is recognized as a gain or loss in the statement of activities (see Note 8).

Defined Benefit Pension and Other Postretirement Plans—Temple recognizes the over funded or under funded status of its defined benefit pension and other postretirement plans as an asset or liability in its balance sheets and recognizes changes in the funded status of the plans that arise during the period, but are not recognized as components of net periodic benefit cost, as *Actuarial change in accrued pensions and postretirement benefits* in the statements of activities (see Note 5).

Fair Value Measurements — Temple categorizes its assets and liabilities measured at fair value into a three-level hierarchy, based on the priority of the inputs to the respective valuation techniques. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). An asset or liability's classification within the fair value hierarchy is based on the lowest level of significant input to its valuation. Temple's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of the fair value of assets and liabilities and their placement within the fair value hierarchy levels. Investments valued using the net asset value practical expedient are categorized within the fair value hierarchy on the basis of whether the investment is redeemable with the investee at net asset value on the measurement date. For investments that are redeemable with the investee at a future date, Temple takes into account the length of time until those investments become redeemable to determine the classification within the fair value hierarchy (see Note 10).

The carrying values of short-term assets and liabilities, including cash equivalents (not traded on an active exchange), accounts receivable, and accounts payable, approximate their fair values. Investments, self-insurance trust funds, and deposits with trustees are carried at their estimated fair value (see Notes 3 and 10). The fair value of long-term debt is estimated based upon discounted cash flows at current market rates for instruments with similar remaining terms, which Temple considers level 2 inputs (see Notes 9 and 10). Contribution receivables are recorded at the present value of expected future cash flows (see Note 4). Considerable judgment is necessary to interpret market data and develop estimated fair values. Accordingly, the estimates presented are not necessarily indicative of the amounts at which these instruments could be purchased, sold, or settled.

A reasonable estimate of the fair value of loans receivable from students under government loan programs and refundable federal student loans could not be made because the loans are not readily saleable. These loans are recorded at cost, less an allowance for doubtful accounts (see Note 4).

Revenue Recognition:

Tuition Revenue—Tuition revenue is recorded at established rates, net of financial assistance provided directly by Temple. Temple recognizes tuition revenue in the academic period that it is earned. Any payments received in advance of the subsequent year are classified as deferred revenue in the accompanying consolidated balance sheets.

Patient Care Activity—Included are patient service revenues from TUHS as well as University revenues from the clinical activities of TUP, the School of Dentistry, and the School of Podiatric Medicine. Temple has agreements with third-party payors that provide for payments to Temple at amounts different from its established rates. Payment arrangements primarily include prospectively determined rates per discharge and per-diem payments and to a lesser extent reimbursed costs and discounted charges. In addition, Temple receives Medical Assistance payments for the reimbursement of services for charity and uncompensated care services (Disproportionate Share Payments). The federal funding of such costs is subject to an upper payment limit and retrospective settlement. Net patient care activity revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered or when known, and adjusted in future periods as final settlements are determined. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term (see Note 16).

Charity Care—Temple provides care without charge, or at a standard rate discounted for uninsured patients that is not related to published charges, to patients who meet certain criteria under Temple's charity care policy. Some patients qualify for charity care based on federal poverty guidelines or their financial condition being such that requiring payment would impose a hardship on the patient. Because Temple does not pursue collection of amounts determined to qualify as charity care, they are not reported as patient care activities revenue in the statements of activities (see Note 17).

Grants and Contracts—Income from grants and contracts, including overhead recovery, is recorded as the related direct expenses are incurred.

Contributions - Contributions are reported as an increase in the appropriate net asset category. Unconditional promises to give (pledges) are recorded at the present value of their estimated net realizable value. Conditional pledges are not included as revenue until such time as the conditions are substantially met (see Note 4).

Advertising—Temple charges the costs of advertising to expense as incurred. Advertising expense was \$19,304 and \$14,313 in 2016 and 2015, respectively.

Other Changes in Net Assets—Temple considers all realized and unrealized gains and losses on investments, net of the endowment payout under Temple’s spending formula, as *Other changes in net assets*. *Other changes in net assets* also includes activity related to property, plant, and equipment (including grants and contributions, gains (losses) on disposals, and net assets released from restrictions), as well as actuarial changes in accrued pensions and postretirement benefits, changes in conditional asset retirement obligation cash flow estimates, and foreign currency adjustments.

Income Taxes—With the exception of Temple’s captive insurance companies domiciled in Bermuda, TESS, and certain inactive subsidiaries (see supplemental schedules), substantially all of the individual members of Temple are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code and are exempt from federal income taxes on related income pursuant to Section 501(a) of the Internal Revenue Code. Temple files U.S. federal, state, and local information returns and no returns are currently under examination. The statute of limitations on Temple’s U.S. federal information returns remains open for three years following the year they are filed.

U.S. GAAP requires that a tax position be recognized or derecognized based on a “more likely than not” threshold. This applies to positions taken or expected to be taken in a tax return. Temple does not believe its consolidated financial statements include any uncertain tax positions that would require disclosure.

Reclassification—The allowance for doubtful patient accounts receivables previously disclosed in Temple’s 2015 consolidated financial statements included \$18,321 of fully reserved patient receivables, which TUHS had ceased collection efforts as of June 30, 2015. Since collection of these patient receivables was unlikely, this amount should have been removed equally from the June 30, 2015 gross patient accounts receivables and allowance for doubtful patient accounts. Accordingly, the June 30, 2015 gross patient accounts receivables and allowance for doubtful patient accounts disclosed in Note 4 have both been reduced by this amount, as compared to the amount disclosed in the prior year. This revision had no impact on Temple’s June 30, 2015 net account receivable balance nor did it have any impact Temple’s consolidated balance sheet as of June 30, 2015, or its consolidated statements of activities or cash flows for the year then ended.

Use of Estimates — The preparation of financial statements and related disclosures in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Temple’s critical estimates and assumptions include revenue recognition, adequacy of allowance for accounts, loans, and contribution receivable, the valuation of assets and liabilities recorded at fair value, valuation of claim based liabilities and conditional asset retirement obligations, useful lives for depreciation and amortization, impairment of goodwill and intangible assets, and accounting for pension and other postretirement benefits. Actual results could differ materially from these estimates.

Recently Adopted Accounting Pronouncements—In April 2015, the Financial Accounting Standards Board (the “FASB”) issued Accounting Standards Update (“ASU”) 2015-03, *Interest – Imputation of Interest (Subtopic 835-30): Simplifying the Presentation of Debt Issuance Costs*. ASU 2015-03 requires that all costs incurred to issue debt be presented on the balance sheet as a direct deduction from the carrying value of the debt. The amortization of these costs will remain under the interest method and will continue to be reported as interest expense. On August 16, 2015, the FASB issued ASU 2015-15, *Interest – Imputation of Interest (Subtopic 835-30), Presentation and Subsequent Measurement of Debt Issuance Costs Associated with Line-of-Credit Arrangements*, to clarify the SEC staff’s position on presenting and measuring debt issuance costs incurred in connection with line-of-credit arrangements given the lack of guidance on this topic in ASU 2015-03. The SEC staff stated they would not object to an entity deferring and presenting debt issuance costs as an asset and subsequently amortizing the deferred debt issuance costs ratably over the term of the line-of-credit arrangement, regardless of whether there are any outstanding borrowings on the line-of-credit arrangement. ASU 2015-03 is effective for fiscal years beginning after December 15, 2015. Early adoption is permitted for financial statements that have not been previously issued. ASU 2015-03 requires retrospective application and represents a change in accounting principle. Effective June 30, 2016, Temple elected to early adopt ASU 2015-03. The adoption of ASU 2015-03 resulted in \$7,917 of unamortized deferred issuance costs at June 30, 2015, that was previously recorded as an asset, being presented as a direct deduction from the carrying value of the debt. At June 30, 2016 and 2015, Temple did not have any unamortized debt issuance costs related to line-of-credit arrangements.

Recently Issued Accounting Pronouncements—In August 2016, the FASB issued ASU 2016-15, *Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments*. ASU 2016-15 amends the current guidance on the classification of certain cash receipts and payments in the statement of cash flows. The primary purpose of ASU 2016-15 is to reduce the diversity in practice that has resulted from the lack of consistent principles on this topic. ASU 2016-15 is effective for fiscal years beginning after December 15, 2017, with early adoption permitted. Entities must apply the guidance retrospectively to all periods presented but may apply it prospectively from the earliest date practicable if retrospective application would be impracticable. Temple is currently in the process of assessing the impact the standard will have upon adoption on its ongoing financial reporting.

In August 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 removes the requirement for a not-for-profit entity to distinguish between resources with temporary and permanent restrictions on the face of their financial statements, meaning a not-for-profit entity will present two classes of net assets instead of three. ASU 2016-14 also requires expenses to be presented by their natural and functional classification, investment returns to be presented net of external and direct internal investment expenses, and requires entities to provide more information about their available resources and liquidity. ASU 2016-14 is effective for fiscal years beginning after December 15, 2017, with early adoption permitted, and will be applied retrospectively. Temple is currently in the process of assessing the impact the standard will have upon adoption on its ongoing financial reporting.

In February 2016, the FASB issued ASU 2016-02, *Leases*. ASU 2016-02 introduces a lessee model that brings most leases onto the balance sheet. ASU 2016-02 eliminates the requirement in current U.S. GAAP for an entity to use bright-line tests in determining lease classification. ASU 2016-02 also requires lessors to increase the transparency of their exposure to changes in value of their residual assets and how they manage that exposure. ASU 2016-02 is effective for annual reporting periods beginning after December 15, 2018, with early adoption permitted. Temple is currently in the process of assessing the impact the standard will have upon adoption on its ongoing financial reporting and debt covenants.

In January 2016, the FASB issued ASU 2016-01, *Financial Instruments—Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities*. ASU 2016-01 amends the guidance in U.S. GAAP on the classification and measurement of financial instruments. Although ASU 2016-01 retains many current requirements, it significantly revises an entity's accounting related to (1) the classification and measurement of investments in equity securities and (2) the presentation of certain fair value changes for financial liabilities measured at fair value. The ASU also amends certain disclosure requirements associated with the fair value of financial instruments, including eliminating the requirement to disclose the fair value of financial instruments measured at amortized cost for entities that are not public business entities. ASU 2016-01 is effective for fiscal years beginning after December 15, 2018. Early adoption is permitted as of the fiscal years beginning after December 15, 2017. Temple is currently in the process of assessing the impact the standard will have upon adoption on its ongoing financial reporting.

In May 2015, the FASB issued the ASU 2015-07, *Disclosures for Investments in Certain Entities that Calculate Net Asset Value Per Share (or Its Equivalent)*. ASU 2015-07 removes, from the fair value hierarchy, investments for which the net asset value ("NAV") practical expedient is used to measure fair value. Instead, an entity is required to include those investments as a reconciling line item so that the total fair value amount of investments in the disclosure is consistent with the amount on the balance sheet. Further, entities must provide the disclosures in ASC 820-10-50-6A only for investments for which they elect to use the NAV practical expedient to determine fair value. ASU 2015-07 is effective for fiscal years beginning after December 15, 2015. Early adoption is permitted and ASU 2015-07 should be applied retrospectively to all periods presented. Temple is currently in the process of assessing the impact the standard will have upon adoption on its ongoing financial reporting.

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. ASU 2014-09 requires revenue to be recognized when promised goods or services are transferred to customers in an amount that reflects the consideration that is expected to be received for those goods or services. ASU 2014-09 requires an entity to evaluate revenue recognition by identifying a contract with a customer, identifying the performance obligations in the contract, determining the transaction price, allocating the transaction price to the performance obligations in the contract, and recognizing revenue when (or as) the entity satisfies a performance obligation. In August 2015, the FASB issued ASU 2015-14, *Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date*, which defers the effective date of ASU 2014-09 by one year. ASU 2014-09 is effective for annual reporting periods beginning after December 15, 2017, with early adoption permitted for annual reporting periods beginning after December 15, 2016. The standard permits the use of either the retrospective or cumulative effect transition method. Temple has not yet selected a transition method and is currently in the process of assessing the impact the standard will have upon adoption on its ongoing financial reporting.

3. Investments and Self-Insurance Trust Funds

The carrying values of investments at June 30, 2016 and 2015 are as follows:

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Investments:		
Money market funds	\$ 40,400	\$ 56,806
Corporate bonds and notes	263,307	290,857
U.S. government and agency securities	286,652	302,015
Municipal bonds	8,747	7,922
Fixed income funds	272,898	355,987
Equity funds and securities	350,948	311,325
Limited partnerships, corporations, and joint ventures	132,960	99,704
Alternative funds	21,925	15,252
Real estate	365	3,665
Other*	12,931	10,203
Total investments	<u>\$ 1,391,133</u>	<u>\$ 1,453,736</u>

* Other securities primarily consist of international fixed income securities and equity method

The carrying values of self-insurance trust funds at June 30, 2016 and 2015 are as follows:

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Self-insurance trust funds:		
Money market funds	\$ 932	\$ 1,009
Corporate bonds and notes	2,919	3,537
U.S. government securities	12,219	9,907
Total self-insurance trust funds	<u>\$ 16,070</u>	<u>\$ 14,453</u>

Investment return reported in the statements of activities for the years ended June 30, 2016 and 2015 is as follows:

	<u>Year Ended June 30,</u>	
	<u>2016</u>	<u>2015</u>
Investment income:		
Interest and dividends	\$ 27,621	\$ 16,673
Realized gains, net	3,110	4,259
Unrealized losses, net	(21,374)	(2,557)
Total investment income	<u>\$ 9,357</u>	<u>\$ 18,375</u>

4. Accounts, Loans and Contributions Receivable

Accounts receivable, net of allowances are as follows:

	June 30, 2016	June 30, 2015
Student	\$ 41,850	\$ 40,562
Patients	239,796	224,490
Health care programs	87,188	37,856
Grants and contracts	35,504	35,981
Commonwealth construction	8,080	2,806
Recoveries from insurance providers	36,229	37,271
Pennsylvania Department of Welfare Access to Care	9,445	9,525
Other	31,691	33,577
Accounts receivable, gross	489,783	422,068
Less: Allowance for doubtful patient accounts (Note 16)	(25,542)	(25,851)
Less: Allowance for doubtful student and other accounts	(12,811)	(12,214)
Total accounts receivable, net	<u>\$ 451,430</u>	<u>\$ 384,003</u>

Loans to students are disbursed based on financial need and consist of loans granted by Temple under federal government loan programs and loans granted from institutional resources. Upon the earlier of graduation or no longer having full time student status, the students have a grace period, which varies by loan type, until repayment of loans is required.

The availability of funds for loans under federal government revolving loan programs is dependent on reimbursements to the pool from repayments on outstanding loans. At June 30, 2016 and 2015, funds advanced by the federal government totaled \$51,398 and \$51,252, respectively. Interest and fees collected are included in the revolving loan funds available for students. Federal loan funds are ultimately refundable to the government and are classified as liabilities in the balance sheets. Outstanding loans canceled under the program result in a reduction of the funds available for loan and a decrease in the liability to the government.

Loans to students are shown net of allowances as follows:

	June 30, 2016	June 30, 2015
Federal government loan programs:		
Perkins loan program	\$ 41,582	\$ 40,709
Health professional and disadvantaged student loans	18,279	18,392
Nursing student loans	276	361
Federal government loan programs	60,137	59,462
Institutional loan programs	1,401	1,488
Student loans receivable, gross	61,538	60,950
Less: Allowance for doubtful federal government loan programs	(8,653)	(8,666)
Less: Allowance for doubtful institutional loan programs	(306)	(306)
Total student loans receivable, net	<u>\$ 52,579</u>	<u>\$ 51,978</u>

Student loans are considered past due when payment has not been received in over 30 days. Allowances for doubtful accounts are established based on prior collection experience and current economic factors which, in management's judgment, could influence the ability of loan recipients to repay the amounts per the loan terms. Further, Temple does not evaluate the credit quality of the student loans receivable after the initial approval and calculation of the loans. Institutional loan balances are written off only when they are deemed to be permanently uncollectible.

The aging of student loans receivable is as follows:

	June 30, 2016	June 30, 2015
30 days or less	\$ 46,175	\$ 45,704
31 through 59 days past due	2,337	2,088
60 through 89 days past due	310	446
90 days and greater past due	3,757	3,740
Total student loans receivable, net	<u>\$ 52,579</u>	<u>\$ 51,978</u>

Contributions receivable are unconditional promises to give, restricted by donors for scholarships, capital acquisitions, and other operating purposes. They are expected to be realized in the following periods:

	June 30, 2016	June 30, 2015
In one year or less	\$ 26,080	\$ 25,695
One to five years	23,858	28,198
Greater than five years	50,663	49,356
Contributions receivable, gross	100,601	103,249
Less: Allowance for doubtful contributions	(6,240)	(3,588)
Less: Present value discount	(15,974)	(17,040)
Total contributions receivable, net	78,387	82,621
Less: Current portion of contribution receivable, net	(21,490)	(24,647)
Non-current portion of contribution receivable, net	<u>\$ 56,897</u>	<u>\$ 57,974</u>

Changes to net contributions receivable during the year ended June 30, 2016 are as follows:

Balance, beginning of the year	\$ 82,621
New pledges	19,802
Collection of pledges	(22,016)
Pledges written off	(434)
Change in allowance	(2,652)
Change in discount to present value	1,066
Balance, end of the year	<u>\$ 78,387</u>

The discount rates used to calculate the present value discount are tied to U.S. Government treasury notes in effect at the time of contribution, which were between 0.45% and 1.99% for contributions made during the year ended June 30, 2016 and 0.28% and 6.0% for contributions made during the year ended June 30, 2015.

The discount rates for contributions made during the years ended June 30, 2014 and prior were between 0.11% and 6.00%.

Temple also receives bequest intentions and certain other conditional promises to give. These intentions and conditional promises to give are not included in the consolidated financial statements.

5. Pensions and Postretirement Benefits

Temple sponsors various postretirement programs, which include nine defined benefit pension plans (three plans sponsored by the University and six plans sponsored by TUHS), three retiree health benefits pre-funding plans, referred to below as “postretirement benefits” (one plan sponsored by the University and two plans sponsored by TUHS), and defined contribution plans. Participation in these plans is based on prescribed eligibility requirements.

Temple makes contributions to its defined benefit pension plans that comply with the funding provisions of the Internal Revenue Code. Employees participating in the pension plans are eligible to begin receiving benefit payments upon retirement, provided age and service requirements have been met. In 2001, two of the University’s defined benefit pension plans were frozen, with no future accruals. The third pension plan sponsored by the University remains active for two collectively bargained groups of employees. In 2008, the remaining TUHS sponsored defined benefit plans were closed to new participants; only certain grandfathered employees are eligible to participate in the TUHS sponsored defined benefit pension plans.

The postretirement benefits plans are postretirement trusts established for the purpose of providing medical and prescription drug coverage to eligible retirees. Eligible active employees could elect to pre-pay a portion of their future medical costs. Contributions for a period of ten years were required in order to be eligible to retire and receive benefits on or after the age of 62. This plan had a series of sunset dates beginning in 1999 through June 30, 2003. No employees hired or rehired on or after the earlier of their respective sunset date or June 30, 2003 are eligible to participate in the postretirement benefits plan.

Defined contribution retirement plans are offered to all full-time faculty and staff, with the exception of certain groups that participate in the active defined benefit pension plan. Deposits to the defined contribution plans are provided through contributions made by Temple and its employees into participant managed accounts. Temple’s contributions to participants’ accounts are based on a defined percentage of the participants’ elected contributions, base wages, and length of service. Temple’s contributions to the defined contribution plans in 2016 and 2015 were \$63,857 and \$59,845, respectively.

Certain union employees are covered by multi-employer pension plans to which Temple contributes. A contributor to a multi-employer plan is liable, upon termination of the plan or its withdrawal from the plan, for its share of the plan’s unfunded vested liabilities. Until either event occurs, Temple’s share, if any, of the unfunded vested liabilities cannot be determined. At present, Temple has no plans to withdraw from the multi-employer pension plans. Pension expense for these plans was \$7,398 and \$6,608 in 2016 and 2015, respectively.

The activity of the defined benefit pension and postretirement benefit plans for the years ended June 30, 2016 and 2015 is as follows:

	Pensions		Postretirement Benefits	
	2016	2015	2016	2015
Change in benefit obligation:				
Benefit obligation, beginning of year	\$ 217,368	\$ 208,017	\$ 418,618	\$ 406,635
Service cost	2,353	2,662	15,378	15,957
Interest cost	9,881	8,831	18,376	17,320
Plan participant contributions	205	189	2,273	2,408
Actuarial loss (gain)	22,275	6,992	17,127	(6,045)
Benefits paid	(8,832)	(7,984)	(17,163)	(17,657)
Plan expenses	(1,358)	(1,339)	—	—
Settlement	(24)	—	—	—
Benefit obligation, end of year	\$ 241,868	\$ 217,368	\$ 454,609	\$ 418,618
Change in plan assets:				
Fair value of plan assets, beginning of year	\$ 183,303	\$ 187,287	\$ 290,465	\$ 301,555
Actual return on plan assets	1,604	450	(5,170)	(3,600)
Employer contributions	2,660	4,700	13,400	7,759
Plan participant contributions	205	189	2,273	2,408
Benefits paid	(8,832)	(7,984)	(17,163)	(17,657)
Plan expenses	(1,358)	(1,339)	—	—
Fair value of plan assets, end of year	\$ 177,582	\$ 183,303	\$ 283,805	\$ 290,465
Net funded status:				
Funded status, end of year	\$ (64,286)	\$ (34,065)	\$ (170,804)	\$ (128,153)

The accumulated benefit obligation for the pension plans at June 30, 2016 and 2015 was \$239,479 and \$214,592, respectively.

	Pensions		Postretirement Benefits	
	2016	2015	2016	2015
The funded status recognized in the balance sheets:				
Assets, non-current	\$ —	\$ 2,113	\$ —	\$ —
Liabilities, current	—	—	(535)	(598)
Liabilities, non-current	(64,286)	(36,178)	(170,269)	(127,555)
Net amount recognized, funded status	\$ (64,286)	\$ (34,065)	\$ (170,804)	\$ (128,153)

	Pensions		Postretirement Benefits	
	2016	2015	2016	2015
Accumulated amounts recognized in unrestricted net assets:				
Unrecognized prior service cost	\$ —	\$ —	\$ (2,740)	\$ (9,655)
Unrecognized net loss	117,680	91,256	111,041	71,529
Net amount recognized	\$ 117,680	\$ 91,256	\$ 108,301	\$ 61,874

The estimated net loss for the plans that will be amortized from unrestricted net assets into net periodic benefit cost during the following fiscal year are as follows:

	Pensions	Postretirement Benefits
Estimated amortization of:		
Net loss	\$7,863	\$9,802
Prior service credit	—	(2,491)

	Pensions		Postretirement Benefits	
	2016	2015	2016	2015
Changes in plan assets and benefit obligations recognized in other changes in net assets:				
Actuarial loss	\$ 33,035	\$ 18,500	\$ 43,915	\$ 19,861
Amortization of prior service credit	—	(1)	6,915	8,092
Amortization of net actuarial loss	(6,355)	(5,650)	(4,403)	(2,718)
Recognition of settlement loss	(256)	—	—	—
Total recognized in other changes in net assets	\$ 26,424	\$ 12,849	\$ 46,427	\$ 25,235

The amortization of any prior service cost and unrecognized net loss is determined using a straight-line amortization of the cost over the average remaining service period of employees expected to receive benefits under the pension plans or the expected average future service to retirement under the postretirement benefit plan.

Effective July 1, 2016, Temple changed the method used to estimate the service and interest costs related to Temple's pensions and postretirement benefits plans to the full yield curve (or spot rate) approach. The new method utilizes a full yield curve to estimate service and interest costs by applying specific spot rates along the yield curve to determine the benefit obligation of relevant projected cash outflows (as opposed to the prior approach which utilized an average of two yield curves). The new method provides a more precise measurement of service and interest costs by aligning the timing of the plans' liability cash flows to the corresponding spot rate on the yield curve. The change does not impact the measurement of the plans' obligations. Temple has accounted for this change as a change in accounting estimate and it will be applied prospectively starting in fiscal 2017.

	Pensions		Postretirement Benefits	
	2016	2015	2016	2015
Components of net periodic cost:				
Service cost	\$ 2,353	\$ 2,662	\$ 15,378	\$ 15,957
Interest cost	9,881	8,831	18,376	17,320
Expected return on plan assets	(12,386)	(11,959)	(21,617)	(22,308)
Amortization of prior service credit	—	1	(6,915)	(8,092)
Amortization of net actuarial loss	6,355	5,650	4,403	2,718
Net periodic cost	\$ 6,203	\$ 5,185	\$ 9,625	\$ 5,595

	Pensions		Postretirement Benefits	
	2016	2015	2016	2015
Weighted-average assumptions used to determine the benefit obligations at end of year:				
Discount rate(s)	3.36%-4.02%	4.35%-4.65%	3.83%	2.95%-4.50%
Expected long-term rate of return on plan assets	6.50%-7.00%	6.50%-7.00%	7.50%	7.50%
Rate of compensation increase	2.50%-3.00%	3.00%-4.00%	N/A	N/A
Assumed health care cost trend rates (pre-65 / post-65):				
Health care cost trend rate assumed for next year	N/A	N/A	6.59% / 7.87%	6.75% / 6.50%
Rate to which the cost trend rate is assumed to decline (the ultimate trend rate)	N/A	N/A	4.50% / 4.44%	5.00% / 5.00%
Year that ultimate rate is reached	N/A	N/A	2023 / 2025	2021 / 2021

	Pensions		Postretirement Benefits	
	2016	2015	2016	2015
Weighted-average assumptions used to determine net periodic cost at beginning of year:				
Discount rate(s)	4.35%-4.65%	4.25%-4.50%	4.50%	2.65%-4.35%
Expected long-term rate of return on plan assets	6.50%-7.00%	6.50%-7.50%	7.50%	7.50%
Rate of compensation increase	3.00%-4.00%	3.00%-4.00%	N/A	N/A
Assumed health care cost trend rates (pre-65 / post-65):				
Health care cost trend rate assumed for current year	N/A	N/A	6.57% / 7.76%	7.00% / 6.75%
Rate to which the cost trend rate is assumed to decline (the ultimate trend rate)	N/A	N/A	4.50% / 4.44%	5.00% / 5.00%
Year that ultimate rate is reached	N/A	N/A	2023 / 2025	2021 / 2021

Assumed health care cost trend rates have a significant effect on amounts reported for the postretirement benefits plan. A one-percentage point change in the assumed health care trend rate would have the following effects on Temple's net periodic benefits cost and benefit obligations as of and for the year ended June 30, 2016:

	Decrease	Increase
Incremental effect on service cost and interest cost components of net periodic postretirement benefits cost	\$ (4,323)	\$ 5,348
Percentage of incremental effect in relation to current year service cost and interest cost	(12.81)%	15.84%
Incremental effect on benefit obligation, end of year	\$ (50,013)	\$ 59,454
Percentage of incremental effect in relation to current year benefit obligations, end of year	(10.89)%	12.95%

Plan Assets and Expected Return—The long-term investment strategy for assets held in the pension and postretirement benefits plans is to meet present and future benefit obligations to all participants and beneficiaries; cover reasonable expenses incurred to provide such benefits; and provide a total return that maximizes the ratio of assets to liabilities by maximizing investment return at the appropriate level of risk. The expected return on plan assets equals a weighted average of the individual expected returns for each asset category in the plans' portfolio. The target and actual asset allocation as of June 30, 2016 and 2015 is as follows (see Note 10 for plan asset fair value disclosures):

	Pensions			Postretirement Benefits		
	Target	2016	2015	Target	2016	2015
Asset class:						
Equity funds and securities	30% - 90%	60%	76%	75%	74%	73%
Fixed income and cash	10% - 70%	40%	24%	25%	26%	27%

Expected Cash Flows—The following table shows expected cash flows (including cash flows for TUHS participants) of the pension and postretirement benefits plans:

	Pensions	Postretirement Benefits
Expected contributions for next fiscal year:		
Employer	\$ 14,028	\$ 20,933
Employee	N/A	2,302
Estimated future benefit payments reflecting expected future service for fiscal years ending June 30:		
2017	\$ 10,075	\$ 18,426
2018	10,798	19,277
2019	11,144	20,483
2020	11,592	21,546
2021	12,048	22,675
2022 through 2026	67,009	124,976

Other Plans—The actuarial present value of accumulated plan benefits related to a non-active group annuity pension plan has neither been determined nor included above because a guarantee of payment to the plan’s beneficiaries has been made by The Equitable Life Assurance Society of America. This plan had total net assets available for benefits of \$1,589 and \$1,916 at June 30, 2016 and 2015, respectively.

6. Deposits with Trustees

Temple has on deposit with trustees amounts established for construction and debt repayment. These deposits are primarily invested in U.S. Government securities and money market funds (see Note 9 for a description of debt issuances).

The fair values of deposits with trustees by debt issuance at June 30, 2016 and 2015 are as follows:

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Construction funds:		
PAID, Second Series of 2016	\$ 56	\$ —
PAID, First Series of 2015	65,888	—
PHEFA, First Series of 2012	—	7,581
PHEFA, First Series of 2010A	—	1,694
THHEFAP, First Series of 2012 (TUHS)	20,933	26,962
Total construction funds	<u>86,877</u>	<u>36,237</u>
Debt repayment funds:		
THHEFAP, First Series of 2012 (TUHS)	45,885	45,475
THHEFAP, First Series of 2007 (TUHS)	29,975	29,725
Total debt repayment funds	<u>75,860</u>	<u>75,200</u>
Total deposits with trustees	<u>\$ 162,737</u>	<u>\$ 111,437</u>

7. Property, Plant, and Equipment

Property, plant, and equipment at June 30, 2016 and 2015 is summarized as follows:

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Land and land improvements	\$ 112,732	\$ 109,264
Buildings and building improvements	2,173,058	2,108,502
Equipment and library books	1,139,107	1,098,099
Construction in progress	97,911	78,103
Property, plant, and equipment, gross	<u>3,522,808</u>	<u>3,393,968</u>
Less: Accumulated depreciation	(1,725,571)	(1,622,629)
Total property, plant, and equipment, net	<u>\$ 1,797,237</u>	<u>\$ 1,771,339</u>

Depreciation expense was \$140,616 and \$137,996 in 2016 and 2015, respectively.

8. Asset Retirement Obligations

Temple has recognized liabilities for conditional asset retirement obligations, primarily related to asbestos remediation in certain Temple facilities, which are included in *Accrued expenses and other liabilities* in Temple's consolidated balance sheets. Changes to the asset retirement obligation liability during the years ended June 30, 2016 and 2015 are as follows:

	2016	2015
Balance, beginning of the year	\$ 20,059	\$ 18,352
Liabilities incurred	—	1,000
Accretion expense	748	1,116
Revision of estimated cash flows	(6,364)	222
Liabilities settled	(2,743)	(559)
Foreign currency translation	67	(72)
Balance, end of the year	<u>\$ 11,767</u>	<u>\$ 20,059</u>

During 2016, Temple determined that the anticipated time-line to abate asbestos in certain facilities has changed and that the current estimated costs are less than the prior estimated amounts. The decrease in estimated cash flows of \$6,364 is recognized as a gain in the 2016 statement of activities. The fair value at June 30, 2016 of \$11,767 was calculated using the expected cash flow (expected present value) valuation method with the following Level 3 inputs: years to abatement ranging from 2 to 20 years, inflation factors ranging from 2.00% to 4.50%, credit-adjusted risk free rates ranging from 5.00% to 7.00%, and contractor market risk premiums ranging from 0.00% to 5.00%.

9. Debt and Leases

Long-term debt consists of the following at June 30, 2016 and 2015:

	Maturity	Interest Rate†	Effective Rate 2016	June 30,	
				2016	2015
Long-term debt:					
University bond issuances:					
PAID Revenue Bonds, First Series of 2016, net of unamortized premium of \$12,715	April 1, 2029	5.00%	3.79%	\$ 146,040	\$ —
PAID Revenue Bonds, Second Series of 2016, net of unamortized premium of \$12,966	April 1, 2036	5.00%	3.85%	91,076	—
PAID Revenue Bonds, First Series of 2015, net of unamortized premium of \$13,233	April 1, 2045	5.00%	4.17%	140,964	—
PHEFA Revenue Bonds, First Series of 2012, net of unamortized premium of \$22,369 and \$23,373	April 1, 2042	4.00%-5.00%	3.94%	207,239	211,788
PHEFA Revenue Bonds, First Series A of 2010, net of unamortized premium of \$2,750 and \$2,803	April 1, 2021	4.00%-5.00%	3.91%	18,470	21,258
PHEFA Revenue Bonds, First Series B of 2010, net of unamortized premium of \$0 and \$0	April 1, 2040	4.46%-6.29%	3.88%	139,940	143,590
PHEFA Revenue Bonds, First Series of 2006, net of unamortized premium of \$0 and \$4,247	April 1, 2036‡	4.50%-5.00%	N/A	—	293,362
Total University bond issuances				743,729	669,998
TUHS bond issuances:					
THHEFAP Hospital Revenue Bonds, Series A and B of 2012, net of unamortized discount of \$3,638 and \$3,269	July 1, 2042	5.00%-6.25%	5.79%	299,266	307,837
THHEFAP Hospital Revenue Bonds, Series A and B of 2007, net of unamortized discount of \$567 and \$609	July 1, 2034	5.00%-5.50%	5.35%	203,418	205,815
Total TUHS bond issuances				502,684	513,652
Other long-term debt:					
Equipment financing arrangements (TUHS)	Various	1.34%-3.80%		8,910	11,358
Loan payable to Episcopal Healthcare Foundation (TUHS)	December 31, 2020	4.00%		2,748	3,294
Capital leases				8,311	2,628
Deferred financing costs				(8,110)	(7,917)
Total long-term debt, net of deferred financing costs				1,258,272	1,193,013
Less: Current maturities of long-term debt				(41,573)	(34,626)
Non-current maturities of long-term debt, net of deferred financing costs				\$ 1,216,699	\$ 1,158,387

† Stated interest rate remaining from fiscal 2017 through maturity. All bonds have an interest rate mode of fixed.

‡ First Series of 2006 was refunded during 2016 with proceeds from the First and Second Series of 2016 and the First Series of 2015 bond issues.

University Bond Issuances:

PAID Revenue Bonds, First Series of 2016—In 2016, the University, via the Philadelphia Authority for Industrial Development (“PAID”) issued \$134,080 of PAID Temple University Revenue Bonds, First Series of 2016 (“First Series of 2016 Bonds”) with a stated interest rate of 5.00%. The proceeds from the sale of the First Series of 2016 Bonds, together with other available funds, were used for the following items: (i) capital projects of the University, (ii) refunding a portion of the Pennsylvania Higher Educational Facilities Authority’s (“PHEFA”) Temple University Revenue Bonds, First Series of 2006, and (iii) paying costs of issuing the First Series of 2016 Bonds. The First Series of 2016 Bonds require annual principal payments of varying amounts beginning April 1, 2016 and ending on April 1, 2029, with a first option call date of April 1, 2025. The First Series of 2016 Bonds are secured by a pledge of gross revenues of the University, excluding all revenues of TUHS. Interest expense on the First Series of 2016 Bonds during the year ended June 30, 2016 was \$2,652.

PAID Revenue Bonds, Second Series of 2016—In 2016, the University, via PAID issued \$78,110 of PAID Temple University Revenue Bonds, Second Series of 2016 (“Second Series of 2016 Bonds”) with a stated interest rate of 5.00%. The proceeds from the sale of the Second Series of 2016 Bonds, together with other available funds, were used for the following items: (i) refunding the outstanding portion of PHEFA’s Temple University Revenue Bonds, First Series of 2006, and (ii) paying costs of issuing the Second Series of 2016 Bonds. The Second Series of 2016 Bonds require principal payments of varying amounts beginning April 1, 2030 and ending on April 1, 2036, with a first option call date of April 1, 2025. The Second Series of 2016 Bonds are secured by a pledge of gross revenues of the University, excluding all revenues of TUHS. Interest expense on the Second Series of 2016 Bonds during the year ended June 30, 2016 was \$1,279.

PAID Revenue Bonds, First Series of 2015—In 2016, the University, via the PAID issued \$130,440 of PAID Temple University Revenue Bonds, First Series of 2015 (“First Series of 2015 Bonds”) with a stated interest rate ranging from 2.00% to 5.00%. The proceeds from the sale of the First Series of 2015 Bonds, together with other available funds, were used for the following items: (i) capital projects of the University, (ii) refunding a portion of PHEFA’s Temple University Revenue Bonds, First Series of 2006, and (iii) paying costs of issuing the First Series of 2015 Bonds. The First Series of 2015 Bonds require annual principal payments of varying amounts beginning April 1, 2016 and ending on April 1, 2045, with a first option call date of April 1, 2025. The First Series of 2015 Bonds are secured by a pledge of gross revenues of the University, excluding all revenues of TUHS. Interest expense on the First Series of 2015 Bonds during the year ended June 30, 2016 was \$5,864.

PHEFA Revenue Bonds, First Series of 2012—In 2012, the University, via PHEFA issued \$200,000 of PHEFA Temple University Revenue Bonds, First Series of 2012 (“First Series of 2012 Bonds”) with a stated interest rate ranging from 1.00% to 5.00%. The proceeds from the sale of the First Series of 2012 Bonds, together with other available funds, were used for the following items: (i) capital projects of the University and (ii) paying costs of issuing the First Series of 2012 Bonds. The First Series of 2012 Bonds require annual principal payments of varying amounts beginning April 1, 2013 and ending on April 1, 2042, with a first option call date of April 1, 2022. The First Series of 2012 Bonds are secured by a pledge of gross revenues of the University, excluding all revenues of TUHS. Interest expense on the First Series of 2012 Bonds during the years ended June 30, 2016 and 2015 was \$8,308 and \$8,484, respectively.

PHEFA Revenue Bonds, First Series A of 2010—In 2010, the University, via PHEFA issued \$46,665 of PHEFA Temple University Revenue Bonds, First Series A of 2010 (“First Series A of 2010 Bonds”) with a stated interest rate ranging from 4.00% to 5.00%. The proceeds from the sale of the First Series A of 2010 Bonds, together with other available funds, were used for the following items: (i) capital projects of the University and (ii) paying costs of issuing the First Series A of 2010 Bonds. The First Series A of 2010 Bonds require annual principal payments of varying amounts beginning April 1, 2011 and ending on April 1, 2021, with an optional redemption at any time upon payment of the redemption price. The First Series A of 2010 Bonds are secured by a pledge of gross revenues of the University, excluding all revenues of TUHS. Interest expense on the First Series A of 2010 Bonds during the years ended June 30, 2016 and 2015 was \$805 and \$1,022, respectively.

PHEFA Revenue Bonds, First Series B of 2010—In 2010, the University, via PHEFA issued \$143,590 of PHEFA Temple University Revenue Bonds, Federally Taxable Build America Bonds, First Series B of 2010 (“First Series B of 2010 Bonds”) with a stated interest rate ranging from 4.21% to 6.29%. The proceeds from the sale of the First Series B of 2010 Bonds, together with other available funds, were used for the following items: (i) capital projects of the University and (ii) paying costs of issuing the First Series B of 2010 Bonds. The First Series B of 2010 Bonds require annual principal payments of varying amounts beginning April 1, 2016 and ending on April 1, 2040, with a first option call date of April 1, 2020. The First Series A of 2010 Bonds are secured by a pledge of gross revenues of the University, excluding all revenues of TUHS. Interest expense on the First Series B of 2010 Bonds during the years ended June 30, 2016 and 2015 was \$5,539 and \$5,564, respectively.

PHEFA Revenue Bonds, First Series of 2006—In 2006, the University, via PHEFA issued \$364,340 of PHEFA Temple University Revenue Bonds, First Series of 2006 (“First Series of 2006 Bonds”) with a stated interest rate ranging from 4.50% to 5.00%. The proceeds from the sale of the First Series of 2006 Bonds, together with other available funds, were used for the following items: (i) capital projects of the University, (ii) refunding a portion of PHEFA’s Temple University Revenue Bonds, First Series 1998, (iii) refunding the outstanding portion of PHEFA’s Temple University Revenue Bonds, First Series 2001, and (iv) paying costs of issuing the First Series of 2006 Bonds. Interest expense on the First Series of 2006 Bonds during the years ended June 30, 2016 and 2015 was \$6,101 and \$13,925, respectively. The First Series of 2006 Bonds were completely refunded in 2016, resulting in a loss on extinguishment of debt totaling \$1,263, which is recorded in Other changes in net assets in the 2016 consolidated statement of activities.

TUHS Bond Issuances:

THHEFAP Hospital Revenue Bonds, Series A and B of 2012—In 2012, TUHS, via the Hospitals and Higher Education Facilities Authority of Philadelphia (“THHEFAP”) issued \$311,105 of THHEFAP Hospital Revenue Bonds, Series A and B of 2012 with a stated interest rate ranging from 5.00% to 6.25%.

THHEFAP Hospital Revenue Bonds, Series A and B of 2007—In 2007, TUHS, via the Hospitals and Higher Education Facilities Authority of Philadelphia (“THHEFAP”) issued \$220,970 of THHEFAP Hospital Revenue Bonds, Series A and B of 2007 with a stated interest rate ranging from 5.00% to 5.50%.

The TUHS bond issuances are generally collateralized by the assets and gross revenues of the TUHS Obligated Group. The TUHS Obligated Group includes TUHS, Temple University Hospital, Inc., Jeanes Hospital, Temple Physicians, Inc., Temple Health System Transport Team, Inc., American Oncologic Hospital, Institute for Cancer Research, Fox Chase Cancer Center Medical Group, Inc., and Fox Chase Network, Inc. Interest expense on TUHS long-term debt during the years ended June 30, 2016 and 2015 was \$27,024 and \$27,028, respectively.

Temple has complied with all financial debt covenants during the years ended June 30, 2016 and 2015.

Lines of Credit—In July 2015, the University obtained a \$100,000 revolving line of credit (the “Revolver”) from PNC Bank, National Association (“PNC”). The Revolver expires on July 13, 2018, and amounts borrowed accrue interest at a rate of the one-month London Interbank Offered Rate plus 55 basis points. The Revolver is secured by a subordinated gross revenue pledge of the University, and is cross-defaulted to the covenants in the University’s bond indenture. The Revolver can be used to fund seasonal working capital requirements, fund capital expenditure bridge financing, and fund general corporate purposes. During 2016, the University borrowed against the Revolver to fund seasonal working capital requirements and no amount was outstanding at June 30, 2016. Interest expense on the Revolver during the year ended June 30, 2016 was \$210.

In addition, the University has a \$7,500 unsecured line of credit (the “Unsecured Line of Credit”) with PNC. The Unsecured Line of Credit expires on March 31, 2017 and contains annual renewal options. Borrowings under the Unsecured Line of Credit accrue interest at either the Base Rate or Euro-Rate per annum, as selected by the University. The interest rate under the Base Rate option is equal to the Prime Rate, whereas, the interest rate under the Euro-Rate option is equal to the sum of the Euro-Rate plus 55 basis points. No amount was borrowed during the years ended June 30, 2016 and 2015 and no amount was outstanding at June 30, 2016 and 2015.

Leases—Temple leases certain facilities and equipment under leases having initial or remaining noncancelable terms in excess of one year. The future minimum lease payments as of June 30, 2016 are as follows:

	Capital Leases	Operating Leases
2017	\$ 1,928	\$ 31,544
2018	2,010	22,012
2019	1,921	17,529
2020	1,714	17,265
2021	733	13,784
Thereafter	37	32,909
Total minimum lease payments	8,343	\$ 135,043
Amounts representing interest on capital leases	(32)	
Present value of net minimum capital lease payments	\$ 8,311	

At June 30, 2016 and 2015, property, plant, and equipment with respect to capital leases had a net book value of \$7,492 and \$1,519, respectively. Interest expense on capital leases during the years ended June 30, 2016 and 2015 was \$284 and \$76, respectively.

Rent expense for operating leases is recorded on straight-line basis over the life of the lease. Rent expense on operating leases during the years ended June 30, 2016 and 2015 was \$44,164 and \$47,185, respectively.

Interest—Total interest expense incurred was \$57,802 and \$56,031 for the years ended June 30, 2016 and 2015, respectively. Temple capitalizes interest cost on qualifying assets. Temple’s plant assets included capitalized interest of \$2,751 and \$5,142 at June 30, 2016 and 2015, respectively.

Fair Value and Maturity—As of June 30, 2016 and 2015, the fair value of Temple’s long-term debt (excluding unamortized premium of \$59,827 and \$26,545, respectively, deferred financing costs of \$8,110 and \$7,917, respectively, accrued interest of \$22,807 and \$22,430, respectively, capital leases of \$8,311 and \$2,628, Episcopal Healthcare Foundation loan of \$2,748 and \$3,294, respectively, and equipment financing arrangements of \$8,910 and \$11,358, respectively) with a principal value of \$1,186,586 and \$1,157,105, respectively, was approximately \$1,349,000 and \$1,219,000, respectively, and was based upon discounted cash flows at current market rates for instruments with similar remaining terms. Temple considers these valuation inputs to be Level 2 inputs in the fair value hierarchy (see Note 10). The market prices utilized reflect the rate that Temple would have to pay to a credit-worthy third party to assume its obligation and do not reflect an additional liability to Temple.

Long-term debt matures in varying amounts through 2045. The aggregate amounts of principal payments are as follows:

2017	\$	36,051
2018		35,432
2019		34,696
2020		35,182
2021		35,092
Thereafter		1,021,791
Total principal payments		<u>1,198,244</u>
Deferred financing costs		(8,110)
Unamortized premium		59,827
Capital leases		8,311
Total long-term debt	\$	<u>1,258,272</u>

10. Fair Value Measurements

Temple applies the provisions of FASB Accounting Standard Codification (“ASC”) 820, *Fair Value Measurement*, for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the consolidated financial statements. ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC 820 also establishes a framework for measuring fair value and expands disclosures about fair value measurements.

Classification within the fair value hierarchy of assets that are measured using the net asset value per share practical expedient, includes consideration of Temple's ability to redeem its investment with the investee at net asset value per share at the measurement date. Temple considers a redemption period of 60 days or less from the measurement date to be "near term" in evaluating the fair value hierarchy classification. If Temple has the ability to redeem its investment with the investee at net asset value per share within 60 days or less from the measurement date, the fair value measurement of the investment is categorized as a Level 2 fair value measurement, whereas if Temple will never have the ability to redeem its investment, or cannot redeem its investment in the "near term" the fair value is categorized as a Level 3 fair value measurement (see below).

A financial asset or liability classification is determined based on the lowest level input that is significant to the fair value measurement. The fair value hierarchy consists of the following three levels:

Level 1—Quoted prices (unadjusted) in active markets for identical assets or liabilities that Temple can access at the measurement date. Active markets are those in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. Level 1 assets primarily consist of money market funds, U.S. treasury securities, equity securities, and equity and fixed income mutual funds.

Level 2—Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument. Level 2 assets primarily consist of corporate bonds and notes, U.S. government agency securities, municipal bonds, real estate, and equity and fixed income funds that are measured using the net asset value per share practical expedient that can be redeemed in the near term.

Level 3—Unobservable inputs based on management's own assumptions used to measure assets and liabilities at fair value. Level 3 inputs include values determined using pricing models, discounted cash flow methodologies, or similar techniques reflecting Temple's own assumptions. Level 3 assets primarily consist of equity and fixed income funds that are measured using the net asset value per share practical expedient that cannot be redeemed in the near term and perpetual trusts administered by third parties for which Temple does not have the ability to manage or redeem.

The following tables provide the financial assets and liabilities carried at fair value measured on a recurring basis as of June 30, 2016 and 2015:

June 30, 2016	Level 1	Level 2	Level 3	Total
Investments:				
Money market funds	\$ 39,693	707	—	\$ 40,400
Corporate bonds and notes	—	263,307	—	263,307
U.S. government and agency securities	263,068	23,584	—	286,652
Municipal bonds	—	8,747	—	8,747
Fixed income funds	221,228	51,670	—	272,898
Equity funds and securities	246,596	104,352	—	350,948
Limited partnerships, corporations, and joint ventures	—	51,369	81,591	132,960
Alternative funds	—	11,403	10,522	21,925
Real estate	—	365	—	365
Other	—	9,905	—	9,905
Total investments carried at fair value	<u>\$ 770,585</u>	<u>\$ 525,409</u>	<u>\$ 92,113</u>	1,388,107
Investments carried at equity				3,026
Total investments				<u>\$ 1,391,133</u>
Self-insurance trust funds:				
Money market funds	\$ 932	\$ —	\$ —	\$ 932
Corporate bonds and notes	—	2,919	—	2,919
U.S. government securities	12,002	217	—	12,219
Total self-insurance trust funds	<u>\$ 12,934</u>	<u>\$ 3,136</u>	<u>\$ —</u>	<u>\$ 16,070</u>
Deposits with trustees:				
Money market funds	\$ 47,281	\$ —	\$ —	\$ 47,281
U.S. government agency securities	—	115,456	—	115,456
Total deposits with trustees	<u>\$ 47,281</u>	<u>\$ 115,456</u>	<u>\$ —</u>	<u>\$ 162,737</u>
Funds held in trust by others:				
Funds held in trust by others	\$ —	\$ —	\$ 68,036	\$ 68,036
Beneficial interest in assets held by Episcopal Foundation	—	—	22,836	22,836
Beneficial interest in the Fox Chase Cancer Center Foundation	—	—	44,769	44,769
Total funds held in trust by others	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 135,641</u>	<u>\$ 135,641</u>

June 30, 2016	Level 1	Level 2	Level 3	Total
Pension plans:				
Money market funds	\$ 7,551	\$ —	\$ —	7,551
Fixed income funds	63,312	—	—	63,312
Equity funds and securities	61,164	19,877	—	81,041
Limited partnerships	—	—	11,689	11,689
Alternative funds	—	2,488	11,501	13,989
Total pension plans	<u>\$ 132,027</u>	<u>\$ 22,365</u>	<u>\$ 23,190</u>	<u>\$ 177,582</u>
Postretirement plans:				
Money market funds	\$ 6,974	\$ —	\$ —	6,974
Fixed income funds	—	67,457	—	67,457
Equity funds and securities	133,884	24,581	—	158,465
Limited partnerships	—	8,392	42,517	50,909
Total postretirement plans	<u>\$ 140,858</u>	<u>\$ 100,430</u>	<u>\$ 42,517</u>	<u>\$ 283,805</u>
June 30, 2015	Level 1	Level 2	Level 3	Total
Investments:				
Money market funds	\$ 55,675	\$ 1,131	\$ —	\$ 56,806
Corporate bonds and notes	—	290,857	—	290,857
U.S. government and agency securities	219,801	82,214	—	302,015
Municipal bonds	—	7,922	—	7,922
Fixed income funds	319,202	36,785	—	355,987
Equity funds and securities	213,094	98,231	—	311,325
Limited partnerships, corporations, and joint ventures	—	27,023	72,681	99,704
Alternative funds	—	7,700	7,552	15,252
Real estate	—	3,665	—	3,665
Other	—	7,332	—	7,332
Total investments carried at fair value	<u>\$ 807,772</u>	<u>\$ 562,860</u>	<u>\$ 80,233</u>	1,450,865
Investments carried at equity				<u>2,871</u>
Total investments				<u>\$ 1,453,736</u>
Self-insurance trust funds:				
Money market funds	\$ 1,009	\$ —	\$ —	\$ 1,009
Corporate bonds and notes	—	3,537	—	3,537
U.S. government securities	8,591	1,316	—	9,907
Total self-insurance trust funds	<u>\$ 9,600</u>	<u>\$ 4,853</u>	<u>\$ —</u>	<u>\$ 14,453</u>
Deposits with trustees:				
Money market funds	\$ 41,436	\$ —	\$ —	\$ 41,436
U.S. government agency securities	—	70,001	—	70,001
Total deposits with trustees	<u>\$ 41,436</u>	<u>\$ 70,001</u>	<u>\$ —</u>	<u>\$ 111,437</u>
Funds held in trust by others				
Funds held in trust by others	\$ —	\$ —	\$ 69,754	\$ 69,754
Beneficial interest in assets held by Episcopal Foundation	—	—	23,773	23,773
Beneficial interest in the Fox Chase Cancer Center Foundation	—	—	49,189	49,189
Total funds held in trust by others	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 142,716</u>	<u>\$ 142,716</u>

June 30, 2015	Level 1	Level 2	Level 3	Total
Pension plans:				
Money market funds	\$ 6,117	\$ —	\$ —	\$ 6,117
Fixed income funds	54,399	—	—	54,399
Equity funds and securities	85,708	14,695	—	100,403
Limited partnerships	—	2,264	16,661	18,925
Alternative funds	—	—	3,459	3,459
Total pension plans	\$ 146,224	\$ 16,959	\$ 20,120	\$ 183,303
Postretirement plans:				
Money market funds	\$ 5,798	\$ —	\$ —	\$ 5,798
Fixed income funds	—	73,459	—	73,459
Equity funds and securities	134,386	30,623	—	165,009
Limited partnerships	—	—	46,199	46,199
Total postretirement plans	\$ 140,184	\$ 104,082	\$ 46,199	\$ 290,465

Temple assesses the valuation hierarchy for each asset or liability measured on an annual basis. From time to time, assets or liabilities will be transferred within the fair value hierarchy as a result of changes in, among other things, inputs used, liquidity, or valuation methodologies. During the year ended June 30, 2016, as a result of changes in liquidity, \$4,413 of alternative fund pension assets were transferred from level 2 to level 3 of the fair value hierarchy. Temple did not have any other transfers between levels within the fair value hierarchy during the years ended June 30, 2016 and 2015.

The following table is a reconciliation of the changes in fair value of Temple's financial assets, which have been classified in Level 3 in the fair value hierarchy:

	Investments	Funds Held in Trust by Others	Pension Plans	Postretirement Plan
Balance, June 30, 2014	\$ 61,671	\$ 145,432	\$ 22,151	\$ 28,610
Purchases	19,200	—	886	15,750
Withdrawals	(4,705)	—	(4,092)	—
Realized and unrealized gains, net	4,067	(2,716)	1,175	1,839
Balance, June 30, 2015	80,233	142,716	20,120	46,199
Purchases	19,102	2,329	—	—
Withdrawals	(510)	—	(250)	—
Realized and unrealized gains, net	(6,712)	(9,404)	(1,093)	(3,682)
Transfers into level 3	—	—	4,413	—
Balance, June 30, 2016	\$ 92,113	\$ 135,641	\$ 23,190	\$ 42,517

Detailed information of the fair value of assets within Levels 2 and 3 at June 30, 2016 and 2015, valued using net asset value practical expedient (or its equivalent) is as follows:

June 30, 2016 [†]	Fair Values			Redemption	
	Investments	Pensions	Post-retirement	Frequency	Notice Period
Cash [‡]	\$ 2,675	\$ 361	\$ 1,385	Quarterly	90 days
Multi-strategy hedge funds ^(a)	78,973	18,958	29,996	Daily-Annual	0-95 days
Distressed debt hedge funds ^(b)	6,682	939	3,563	Various ^(b)	Various ^(b)
Private equity ^(c)	1,010	59	227	Various ^(c)	Various ^(c)
Global/Macro hedge funds ^(d)	13,841	1,931	7,346	Quarterly	90 days
Real asset funds ^(e)	51,602	7,343	8,392	Monthly-Quarterly	30-45 days
Fixed income funds ^(f)	51,670	—	67,457	Daily	2-6 days
Equity funds ^(g)	104,351	15,964	24,581	Daily	0 days
Stock funds ^(h)	103	—	—	N/A	N/A
Total value	<u>\$ 310,907</u>	<u>\$ 45,555</u>	<u>\$ 142,947</u>		

June 30, 2015 [†]	Fair Values			Redemption	
	Investments	Pensions	Post-retirement	Frequency	Notice Period
Cash [‡]	\$ 1,952	\$ 203	\$ 1,276	Quarterly	90 days
Multi-strategy hedge funds ^(a)	66,080	21,899	33,368	Daily-Annual	0-95 days
Distressed debt hedge funds ^(b)	5,707	589	3,676	Various ^(b)	Various ^(b)
Private equity ^(c)	1,154	44	273	Various ^(c)	Various ^(c)
Global/Macro hedge funds ^(d)	11,720	1,219	7,606	Quarterly	90 days
Real asset funds ^(e)	27,472	6,677	—	Monthly-Quarterly	30-45 days
Fixed income funds ^(f)	36,785	—	73,459	Daily	2-6 days
Equity funds ^(g)	98,231	3,927	30,623	Daily	0 days
Stock funds ^(h)	871	—	—	N/A	N/A
Total value	<u>\$ 249,972</u>	<u>\$ 34,558</u>	<u>\$ 150,281</u>		

[†] Unfunded commitments at June 30, 2016 and 2015 are as follows: Private equity funds of \$156 and \$147, respectively, and real estate funds of \$51 and \$51, respectively.

[‡] Cash holdings of underlying managers.

- a. Multi-strategy hedge funds include investments in long/short equity, event-driven, capital structure and fixed income arbitrage, distressed credit, restructuring and underpriced companies and derivative instruments including, futures contracts, call options, warrants and structured products.
- b. Distressed debt hedge funds include investments in hedge funds that invest in debt obligations of distressed companies at a discount and sell the obligations following reorganization or restructuring of the companies. In September 2010, TUHS was notified that one of its distressed debt funds had

begun to liquidate its holdings, resulting in investors no longer being eligible for voluntary redemptions. The value of this fund at June 30, 2016 and 2015 totaled \$25 and \$35, respectively, and is included in the distressed debt hedge funds investment classification. The remaining funds in distressed debt holdings have a quarterly redemption frequency and notice period ranging from 65 to 90 days.

- c. Private equity is held by Temple's hedge fund of funds managers and may include real estate, loans, and non-public company equity and debt securities. At June 30, 2016 and 2015 approximately 55% and 62%, respectively, of the private equity funds investment balance cannot be redeemed. The remaining funds in private equity holdings have a quarterly redemption frequency and notice period of 90 days.
- d. Global/Macro hedge funds include investments in a broad diversity of asset classes and geographic markets. They may invest in the equity, global fixed income, currency and commodity sectors.
- e. Real asset funds include investments in natural resources, Treasury Inflation Protected Securities (TIPs) and commodities through public and private investments whose value is driven by economic activity and which may act as a hedge against unexpected inflation.
- f. Fixed income funds include investments in intermediate and long U.S. government securities and credit securities and U.S. fixed income index funds and commingled funds. The funds seek a high level of current income while preserving principal by investing primarily in a diversified portfolio of debt securities with a dollar-weighted average maturity between three and ten years.
- g. Equity funds include investments in U.S., International Developed Markets and Emerging Markets equities via commingled funds and index funds. The funds seek to balance the long term growth of capital with income and high total return.
- h. Stock funds include investments (typically through traditional, long-only stock managers) that maintain (beta) exposure to stocks and achieve (alpha) value added of at least 2% per year over a passive portfolio. Investments in this category are not currently eligible for redemption.

11. Endowment Funds

Endowment funds include a portfolio of actively managed donor-restricted funds established to provide a source of operating funds, scholarships and awards, academic leadership funds, and master facility plan funds. Endowment funds are established by donor-restricted gifts and bequests to provide either (i) a permanent endowment, which is to provide a permanent source of income or (ii) a term endowment, which is to provide income for a specified period. Alternatively, the board of trustees may earmark a portion of unrestricted net assets as a board-designated endowment fund.

Board Designated Endowment Funds—Board designated endowment funds are quasi-endowment funds created by the board of trustees by designating a portion of Temple’s unrestricted net assets to be invested to provide income for an intended purpose. Board designated endowment fund assets and the excess or shortfall of the spending rule on these assets are recognized in unrestricted net assets.

Interpretation of Relevant Law—ASC 958, *Not-for Profit Entities*, provides guidance on the net asset classification of donor-restricted endowment funds for not-for-profit organizations subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (“UPMIFA”) and improves disclosure about an organization’s endowment funds regardless of whether the organization is subject to UPMIFA. The Commonwealth of Pennsylvania has not adopted UPMIFA but rather has enacted Pennsylvania Act 141. The board of trustees has interpreted Commonwealth of Pennsylvania Act 141 as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, Temple classifies as permanently restricted net assets (i) the original value of gifts donated to the permanent endowment and (ii) the original value of subsequent gifts to the permanent endowment. This is regarded as the “historic dollar value” of the endowed fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets and is regarded as “net appreciation” is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by Temple in a manner consistent with Temple’s spending policy.

Funds with Deficiencies—From time to time, the fair value of assets associated with individual donor restricted endowment funds may fall below the “historic dollar value”, while other endowment funds are unaffected and maintain or exceed the level required to be retained as a perpetual fund. The aggregate amounts of deficiencies are reported by a charge to unrestricted net assets and a corresponding increase to temporarily restricted net assets. The aggregate amount of deficiencies at June 30, 2016 and 2015 totaled \$3,407 and \$282, respectively. These deficiencies resulted from unfavorable market fluctuations that occurred subsequent to the investment of permanently restricted contributions. Subsequent investment gains are used to restore the balance up to the fair value of the original gift.

Endowment Investment Policy—Temple has adopted an investment policy that is intended to provide a predictable stream of funding to programs from its endowment while seeking to maintain the purchasing power of the endowment assets. Under this approach, as approved by the board of trustees, the endowment assets are invested in a manner that is intended to produce results that equal the total of the amount drawn annually for operations plus the rate of inflation and investment management fees. To satisfy its long-term rate-of-return objectives, Temple relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends).

Endowment Spending Policy—Annually, the board of trustees approves a spending rule distribution percentage that is consistent with the long term preservation of the real value of the assets, but in no event shall the percentage be less than 2.00% nor more than 7.00% per year. During the years ended June 30, 2016 and 2015, Temple’s spending rule limited the spending of endowment resources to 4.50% of the average fair value of endowment funds for the prior twelve fiscal quarters. To the extent that current yield is inadequate to meet the spending rule, a portion of cumulative realized net gains is available for current use. These

endowment funds include scholarship funds, awards funds, academic leadership funds, and master facility funds. The draw to operations under the spending policy for the years ended June 30, 2016 and 2015 totaled \$20,945 and \$17,243, respectively.

Temple's endowment balances, including board-designated endowment funds, by net asset classification at June 30, 2016 and 2015 are as follows:

June 30, 2016	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted endowment funds*	\$ (3,407)	\$ 52,676	\$ 282,884	\$ 332,153
Board-designated endowment funds	200,998	—	—	200,998
Total endowment funds	\$ 197,591	\$ 52,676	\$ 282,884	\$ 533,151

June 30, 2015	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted endowment funds*	\$ (282)	\$ 72,283	\$ 265,294	\$ 337,295
Board-designated endowment funds	86,550	—	—	86,550
Total endowment funds	\$ 86,268	\$ 72,283	\$ 265,294	\$ 423,845

* Excludes temporarily and permanently restricted funds held in trust by others of \$720 and \$67,316, respectively, at June 30, 2016 and \$815 and \$68,939, respectively at June 30, 2015 (see Notes 10 and 14).

In March 2015, the University's Board of Trustees approved the designation of up to \$150,000 of the University's operating funds into a board-designated quasi-endowment fund available for longer-term investment strategies. During the year ended June 30, 2016, contributions into this quasi-endowment fund totaled \$120,000.

The changes in Temple's endowment assets (excluding changes in funds held in trust by others, see Notes 10 and 14) for the years ended June 30, 2016 and 2015 are as follows:

June 30, 2016	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of the year	\$ 86,268	\$ 72,283	\$ 265,294	\$ 423,845
Investment return:				
Investment (loss) income	—	5,934	(73)	5,861
Net realized gain	221	1,064	—	1,285
Net unrealized loss	(2,900)	(13,932)	—	(16,832)
Total investment return	(2,679)	(6,934)	(73)	(9,686)
Contributions and transfers:				
Donor contributions	2,334	330	17,257	19,921
Board-designated quasi-endowment	120,000	—	—	120,000
Other	—	(390)	406	16
Total contributions and transfers	122,334	(60)	17,663	139,937
Funds with deficiencies	(3,125)	3,125	—	—
Appropriation of endowment assets for expenditure (spending rule)	(5,207)	(15,738)	—	(20,945)
Endowment net assets, end of the year	<u>\$ 197,591</u>	<u>\$ 52,676</u>	<u>\$ 282,884</u>	<u>\$ 533,151</u>
June 30, 2015	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of the year	\$ 81,289	\$ 82,579	\$ 227,749	\$ 391,617
Investment return:				
Investment income	—	6,929	(143)	6,786
Net realized gain	1,789	—	—	1,789
Net unrealized loss	(2,518)	(2,791)	—	(5,309)
Total investment return	(729)	4,138	(143)	3,266
Contributions and transfers:				
Donor contributions	7	(93)	36,864	36,778
Board-designated quasi-endowment	8,603	—	—	8,603
Other	—	—	824	824
Total contributions and transfers	8,610	(93)	37,688	46,205
Funds with deficiencies	(272)	272	—	—
Appropriation of endowment assets for expenditure (spending rule)	(2,630)	(14,613)	—	(17,243)
Endowment net assets, end of the year	<u>\$ 86,268</u>	<u>\$ 72,283</u>	<u>\$ 265,294</u>	<u>\$ 423,845</u>

12. Professional Liability Insurance

Temple purchases primary commercial claims-made insurance coverage for professional liability claims from a commercial insurer, which in turn reinsures all of the risk with Temple's wholly-owned captive insurance companies domiciled in Bermuda. Temple is self-insured through its captive insurance companies up to certain amounts. In addition, Temple obtains \$500 (\$1,500 aggregate) coverage for its physicians from the Medical Care Availability and Reduction of Error fund ("Mcare") and also purchases excess coverage from unaffiliated commercial insurers.

The Mcare Act was enacted by the Pennsylvania legislature in 2002. The Mcare Act created the Mcare Fund, which is the state-mandated funding mechanism for the payment of medical malpractice claims exceeding the primary layer of professional liability insurance carried by Temple's physicians and other health care providers practicing in the state. The Mcare Fund is funded on a "pay as you go basis." The Mcare Fund levies health care provider surcharges, calculated as a percentage of the premiums established by the Joint Underwriting Association (also a Commonwealth of Pennsylvania agency) for basic coverage, to pay claims and administrative expenses on behalf of Mcare Fund participants. The Mcare Act legislation provides for the gradual phase-out of Mcare Fund coverage; however, this has been deferred by the Pennsylvania legislation and will be considered in the future.

During fiscal year 2015, the Pennsylvania Medical Society, the Hospital and HealthSystem Association of Pennsylvania, and the Pennsylvania Podiatric Medical Association settled litigation with the Commonwealth of Pennsylvania regarding the Mcare Fund (the "Settlement"). The Settlement required certain prior overpayments to the Mcare Fund be returned to physicians, hospitals, and other health care providers who contributed to the overpayment. The Commonwealth of Pennsylvania agreed to continue to operate the Mcare Fund on a pay-as-you-go basis, to use any projected year-end balance to reduce the subsequent year assessment, and that the Mcare fund will not be considered the general revenue of the Commonwealth of Pennsylvania. In June 2016, Temple collected its portion of the cash refund totaling \$5,091, which was recorded as a reduction to the 2016 Mcare premium assessment in the 2016 consolidated statement of activities.

Self-insured professional liabilities include amounts for reported claims, which, depending on occurrence and aggregate limits, are either retained by Temple's insurance captives, the University, or TUHS, and claims incurred but not reported, which are retained by the University and TUHS. The gross carrying amount of accrued asserted and unasserted actuarially determined professional liability claims, includes self-insured professional liabilities plus amounts retained by Mcare and commercial insurers. Professional liabilities discounted at 1.25% at June 30, 2016 and 1.50% at June 30, 2015 and related recoveries are as follows:

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Accrued professional liability claims	\$ 207,538	\$ 231,766
Less: Estimated insurance recoveries	(29,673)	(17,531)
Accrued professional liability claims, net	<u>\$ 177,865</u>	<u>\$ 214,235</u>

Professional liability claims are included in *Accrued expenses* with the corresponding estimated insurance recoveries recorded in *Accounts, loans, and contributions receivable, net* in Temple's consolidated balance sheets.

13. Commitments and Contingencies

From time to time, claims are made against Temple based on a variety of theories of liability, including without limitation alleged negligence, acts of discrimination, medical malpractice, breach of contract or disagreements arising from the interpretation of laws or regulations. In the opinion of management, after consultation with legal counsel, the ultimate disposition of these matters is not expected to have a material adverse effect on Temple's future financial position or change in net assets. See Note 9 for commitments under capital and operating leases.

14. Net Assets

A summary of Temple's net assets is as follows:

	June 30, 2016	June 30, 2015
Unrestricted net assets	\$ 1,675,850	\$ 1,651,970
Temporarily restricted net assets:		
Term endowments, life income funds, and accumulated endowment gains	\$ 52,676	\$ 72,283
Contributions for instruction, research, and support	40,503	44,999
Contributions for property, plant, and equipment	11,762	7,182
Funds held in trust by others	720	815
Total temporarily restricted net assets	<u>\$ 105,661</u>	<u>\$ 125,279</u>
Permanently restricted net assets:		
Corpus of contributions for endowments	\$ 282,884	\$ 265,294
Corpus of contributions for student loans	215	207
Funds held in trust by others	67,316	68,939
Beneficial interest in Episcopal Foundation	22,836	23,773
Beneficial interest in Fox Chase Cancer Center Foundation	44,769	49,189
Total permanently restricted net assets	<u>\$ 418,020</u>	<u>\$ 407,402</u>
Total net assets	<u><u>\$ 2,199,531</u></u>	<u><u>\$ 2,184,651</u></u>

15. Accounts Payable and Other Accrued Expenses

Accounts payable and other accrued expenses at June 30, 2016 and 2015 consist of the following:

	June 30, 2016	June 30, 2015
Accounts payable	\$ 211,157	\$ 193,227
Accrued interest payable	22,807	22,430
Accrued payroll	42,660	33,327
Accrued vacation	23,414	22,548
Claim based liabilities, professional (Note 12), worker's compensation, general liability, and health and welfare benefits	249,251	271,516
Conditional asset retirement obligation (Note 8)	11,767	20,059
Student and other deposits	5,951	5,198
Estimated retroactive adjustments, third-party payors	21,815	31,034
Other	46,945	48,535
Total accounts payable and other accrued expenses	635,767	647,874
Less: Current portion	(390,746)	(381,635)
Non-current, accounts payable and other accrued expenses	\$ 245,021	\$ 266,239

16. Patient Care Activities

Temple provides health care services primarily to area residents through its inpatient and outpatient care facilities in the Greater Philadelphia Metropolitan Area. Temple serves a disproportionately high number of poor or indigent patients and accordingly, derives a substantial portion of its patient care revenues from the Federal Government (Medicare) and the Commonwealth of Pennsylvania (Medical Assistance) programs. At June 30, 2016 and 2015, Temple had net accounts receivable from Medicare of \$29,928 and \$29,517, respectively, and from Medical Assistance of \$46,462 and \$45,413, respectively (see Note 4).

Patient accounts receivables are written off against the allowance for doubtful accounts when management determines that recovery is unlikely and Temple ceases collection efforts. Overall, the total of self-pay write-offs for the year ended June 30, 2016 has not changed significantly from the year ended June 30, 2015. Temple has not experienced significant changes in write-off trends nor has Temple changed its charity care policy (see Note 17).

Patient care activities revenue recognized by major payer sources based on primary insurance designation is as follows:

	Year Ended June 30,	
	2016	2015
Medicare and Medicaid	\$ 1,082,514	\$ 1,012,368
Self-pay	22,211	21,609
Other third-party payers	688,295	627,319
Patient care activities revenue, gross	1,793,020	1,661,296
Less: Provision for bad debt expense	(45,055)	(52,248)
Total patient care activities revenue, net	\$ 1,747,965	\$ 1,609,048

As discussed in Note 2, *Patient care activities* revenue includes estimates of reimbursement from third-party payors. During the years ended June 30, 2016 and 2015, *Patient care activities* revenue increased (decreased) by \$3,003 and \$(410), respectively, as a result of settlements or changes in estimates related to prior years TUHS cost reports.

17. Charity Care

Temple maintains detailed records to identify and monitor the level of charity care it provides to its patients. Charity care costs are estimated by applying an overall cost to charge ratio to charity care charges. The cost to charge ratio is calculated by dividing total expenses by total gross patient service revenue before allowance for doubtful accounts.

The estimated costs incurred to provide charity care, net of payments from Medical Assistance (Medicaid), were \$238,523 and \$207,244 for the years ended June 30, 2016 and 2015, respectively (see Note 18).

18. Commonwealth of Pennsylvania Grants and Other Support

Temple receives grants and support from the Commonwealth of Pennsylvania primarily in the form of the Commonwealth of Pennsylvania appropriation, grants and contracts, and medical assistance supplemental funding. Medical assistance supplemental funding is to provide accessibility to health care services, including care for the uninsured and indigent population of Pennsylvania (see Note 17). Patient care supplemental funding provided by the Commonwealth of Pennsylvania is included in *Patient care activities* revenue in the consolidated statements of activities. To the extent that patient care support received is dependent on a provider tax from the hospitals, such expense is included in *Patient care activities* expense in the consolidated statements of activities. There is no guarantee that funding from the Commonwealth of Pennsylvania will continue in future years. Under certain circumstances, Temple could be required to repay certain of the support received from the Commonwealth. Management believes that the likelihood of such repayment is remote.

Support received from the Commonwealth of Pennsylvania for the years ended June 30, 2016 and 2015 is as follows:

	Year Ended June 30,	
	2016	2015
Commonwealth of Pennsylvania support:		
Patient care related:		
Base supplemental funding	\$ 118,583	\$ 131,414
State and local hospital assessment program:		
Assessment revenues	87,900	64,337
Assessment expenses	(48,160)	(45,839)
Net state and local hospital assessment program	39,740	18,498
Academic Health Center funding	6,210	6,210
Total patient care support	164,533	156,122
Non-patient care related:		
Appropriation	136,355	121,136
Grants and contracts	10,105	12,636
Grants for property, plant, and equipment	15,134	20,510
Total non-patient care support	161,594	154,282
Total Commonwealth of Pennsylvania support	\$ 326,127	\$ 310,404

19. Goodwill and Other Intangible Assets

At June 30, 2016 and 2015, goodwill and other intangible assets totaled \$21,875 and \$22,415, respectively. Intangible assets primarily relate to our affiliation with American Oncologic Hospital (“AOH”) and acquisitions of community-based primary care practices by Temple Physicians, Inc.

Details of intangible assets as of June 30, 2016 and 2015 are as follows:

June 30, 2016	Amortizing			Non-Amortizing	
	Gross Carrying Amount*	Accumulated Amortization	Impairment	Net Book Value	Book Value*
Intellectual property	\$ 5,615	\$ (1,648)	\$ —	\$ 3,967	\$ —
Contracts and agreements	1,860	(580)	—	1,280	—
Physician contracts	2,283	(1,364)	(108)	811	—
Other	619	(310)	—	309	—
Goodwill	—	—	—	—	524
Trade name - AOH	—	—	—	—	13,000
Research and development of intellectual property	—	—	—	—	1,984
Total intangible assets	\$ 10,377	\$ (3,902)	\$ (108)	\$ 6,367	\$ 15,508

* Net of impairments recorded in prior years.

June 30, 2015	Amortizing			Non-Amortizing	
	Gross Carrying Amount*	Accumulated Amortization	Impairment	Net Book Value	Book Value*
Intellectual property	\$ 5,615	\$ (1,236)	\$ —	\$ 4,379	\$ —
Contracts and agreements	1,860	(435)	—	1,425	—
Physician contracts	1,769	(1,021)	—	748	—
Other	619	(264)	—	355	—
Goodwill	—	—	—	—	524
Trade name - AOH	—	—	—	—	13,000
Research and development of intellectual property	—	—	—	—	1,984
Total intangible assets	\$ 9,863	\$ (2,956)	\$ —	\$ 6,907	\$ 15,508

* Net of impairments recorded in prior years.

Amortization expense for the years ended June 30, 2016 and 2015 was \$946 and \$1,171, respectively.

Amortization expense in future years is estimated as follows:

2017	\$	893
2018		893
2019		806
2020		593
2021		536
Thereafter		2,646
	<u>\$</u>	<u>6,367</u>

The changes in the carrying amount of goodwill and other intangible assets for the years ended June 30, 2016 and 2015 are as follows:

	<u>Goodwill</u>	<u>Other Intangibles</u>	<u>Total</u>
Balance, June 30, 2014	\$ 524	\$ 22,464	\$ 22,988
Acquisitions (physician contracts)	—	598	598
Amortization	—	(1,171)	(1,171)
Balance, June 30, 2015	524	21,891	22,415
Acquisitions (physician contracts)	—	514	514
Amortization	—	(946)	(946)
Impairment (physician contract)	—	(108)	(108)
Balance, June 30, 2016	<u>\$ 524</u>	<u>\$ 21,351</u>	<u>\$ 21,875</u>

During 2016 and 2015, intangible asset acquisitions relate to community-based primary care practices acquired by Temple Physicians, Inc. of \$514 and \$598, respectively, and have a weighted average life of 3.4 years and 4.0 years, respectively.

20. Subsequent Events

Temple has evaluated subsequent events through October 24, 2016, the date the consolidated financial statements were issued. There were no additional events requiring adjustments to or disclosure in the consolidated financial statements.

* * * * *

Supplemental Schedules

The following schedules reflect the changes in unrestricted net assets for the University and its controlled entities. The columnar classification reflects the various budgetary categories and operations of Temple. Clinical Faculty Practice Plans include TUP and certain School of Dentistry clinical activities. Other long-term net assets include the net book value of property, plant and equipment, net assets set aside to retire debt, University matching of federal loan programs and the unfunded liability for pensions and postretirement benefits.

TEMPLE UNIVERSITY — OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION AND ITS SUBSIDIARIES

Changes in Unrestricted Net Assets (Unaudited) — For the Year Ended June 30, 2016 (in thousands)

	Unrestricted Net Assets										
	Temple University Health System (1)	Temple Educational Support Services (2)	University, Excluding Temple Educational Support Services							Consolidating Eliminations (10)	Total Unrestricted Net Assets (11)
			Clinical Faculty Practice Plans (3)	Educational and General (4)	Quasi - Endowment (5)	Externally Sponsored Activities (6)	Unexpended Capital (7)	Other Long-term (8)	Total University (9)		
Revenues:											
Tuition and fees, net of discounts of \$119,578	\$ —	\$ 23,220	\$ —	\$ 718,540	\$ —	\$ —	\$ —	\$ —	\$ 718,540	\$ (1,800)	\$ 739,960
Commonwealth of Pennsylvania appropriation	—	—	—	136,355	—	—	—	—	136,355	—	136,355
Grants and contracts	32,036	—	—	38,740	—	115,103	—	—	153,843	—	185,879
Contributions for operations and endowments	5,628	—	—	2,119	2,335	13,926	—	—	18,380	—	24,008
Investment return	7,398	—	—	13,003	—	16,228	656	1,611	31,498	—	38,896
Sales of educational activities	—	—	—	10,278	—	—	—	—	10,278	—	10,278
Auxiliary enterprises	—	—	—	109,001	—	—	—	—	109,001	—	109,001
Patient care activities, net of bad debt of \$45,055	1,558,863	—	186,059	3,043	—	—	—	—	189,102	—	1,747,965
Other sources	39,844	—	—	10,237	—	1,262	693	—	12,192	—	52,036
Net assets released from restrictions	5,483	—	—	2	—	10,583	—	—	10,585	—	16,068
Total revenues	1,649,252	23,220	186,059	1,041,318	2,335	157,102	1,349	1,611	1,389,774	(1,800)	3,060,446
Expenses:											
Educational and general	39,976	22,305	—	787,640	—	135,482	16,275	76,799	1,016,196	(1,800)	1,076,677
Auxiliary enterprises	—	—	—	89,701	—	587	1,341	41,737	133,366	—	133,366
Patient care activities	1,591,899	—	180,457	6,058	—	—	—	147	186,662	—	1,778,561
Total expenses	1,631,875	22,305	180,457	883,399	—	136,069	17,616	118,683	1,336,224	(1,800)	2,988,604
Transfers:											
Property, plant, and equipment (PP&E) acquisitions	—	—	(649)	(19,593)	—	(1,900)	(73,279)	95,421	—	—	—
Retirement of indebtedness	—	—	—	(46,647)	—	—	2,656	43,991	—	—	—
Capital replacement and expansion	—	—	—	(45,104)	—	(532)	45,636	—	—	—	—
Transfer from TUP	—	—	(5,089)	5,089	—	—	—	—	—	—	—
Other transfers	—	—	—	(104,940)	120,000	(15,462)	(2,429)	2,831	—	—	—
Total transfers	—	—	(5,738)	(211,195)	120,000	(17,894)	(27,416)	142,243	—	—	—
Excess (deficit) of revenues over expenses and internal transfers	17,377	915	(136)	(53,276)	122,335	3,139	(43,683)	25,171	53,550	—	71,842
Other changes in net assets:											
Investment return	(5,163)	—	—	4,844	(7,887)	—	148	4,356	1,461	—	(3,702)
Commonwealth grants for PP&E	—	—	—	—	—	—	15,134	—	15,134	—	15,134
Contributions for PP&E	—	—	—	—	—	—	(728)	1,881	1,153	—	1,153
Loss on extinguishment of debt	—	—	—	—	—	—	—	(1,263)	(1,263)	—	(1,263)
Loss on disposal of PP&E	(221)	(12)	—	—	—	—	—	(747)	(747)	—	(980)
Actuarial change in accrued pensions and postretirement	(33,964)	—	—	—	—	—	—	(38,662)	(38,662)	—	(72,626)
Change in conditional asset retirement obligation cash flows	—	—	—	—	—	—	—	6,364	6,364	—	6,364
Transfer from TUHS	(6,680)	—	1,470	5,210	—	—	—	—	6,680	—	—
Currency translation adjustment	—	(432)	—	—	—	—	—	—	—	—	(432)
Net assets released from restrictions for PP&E	7,452	—	—	—	—	—	938	—	938	—	8,390
Total other changes in net assets	(38,576)	(444)	1,470	10,054	(7,887)	—	15,492	(28,071)	(8,942)	—	(47,962)
Change in net assets	(21,199)	471	1,334	(43,222)	114,448	3,139	(28,191)	(2,900)	44,608	—	23,880
Unrestricted Net assets, beginning of year	202,001	26	14,007	327,874	86,550	75,868	230,121	715,523	1,449,943	—	1,651,970
Unrestricted Net assets, end of year	\$ 180,802	\$ 497	\$ 15,341	\$ 284,652	\$ 200,998	\$ 79,007	\$ 201,930	\$ 712,623	\$ 1,494,551	\$ —	\$ 1,675,850

TEMPLE UNIVERSITY — OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION AND ITS SUBSIDIARIES

Changes in Unrestricted Net Assets (Unaudited) — For the Year Ended June 30, 2015 (in thousands)

	Unrestricted Net Assets										
	Temple University Health System (1)	Temple Educational Support Services (2)	University, Excluding Temple Educational Support Services							Consolidating Eliminations (10)	Total Unrestricted Net Assets (11)
			Clinical Faculty Practice Plans (3)	Educational and General (4)	Quasi - Endowment (5)	Externally Sponsored Activities (6)	Unexpended Capital (7)	Other Long-term (8)	Total University (9)		
Revenues:											
Tuition and fees, net of discounts of \$97,120	\$ —	\$ 20,319	\$ —	\$ 692,782	\$ —	\$ —	\$ —	\$ —	\$ 692,782	\$ (1,500)	\$ 711,601
Commonwealth of Pennsylvania appropriation	—	—	—	121,136	—	—	—	—	121,136	—	121,136
Grants and contracts	29,565	—	—	36,028	—	108,539	—	—	144,567	—	174,132
Contributions for operations and endowments	4,813	—	—	1,531	7	12,931	—	—	14,469	—	19,282
Investment return	13,456	—	—	8,662	—	14,662	416	2,197	25,937	—	39,393
Sales of educational activities	—	—	—	9,475	—	—	—	—	9,475	—	9,475
Auxiliary enterprises	—	—	—	97,221	—	—	—	—	97,221	—	97,221
Patient care activities, net of bad debt of \$52,248	1,432,806	—	173,235	3,007	—	—	—	—	176,242	—	1,609,048
Other sources	40,652	—	—	10,216	—	1,242	693	—	12,151	(2)	52,801
Net assets released from restrictions	6,236	—	—	147	—	12,228	—	—	12,375	—	18,611
Total revenues	1,527,528	20,319	173,235	980,205	7	149,602	1,109	2,197	1,306,355	(1,502)	2,852,700
Expenses:											
Educational and general	36,967	19,751	—	773,276	—	131,292	15,251	72,676	992,495	(1,500)	1,047,713
Auxiliary enterprises	—	—	—	83,266	—	464	1,103	41,993	126,826	—	126,826
Patient care activities	1,467,833	—	171,325	5,998	—	—	—	174	177,497	(962)	1,644,368
Total expenses	1,504,800	19,751	171,325	862,540	—	131,756	16,354	114,843	1,296,818	(2,462)	2,818,907
Transfers:											
Property, plant, and equipment (PP&E) acquisitions	—	—	(668)	(14,052)	—	(1,818)	(37,219)	53,757	—	—	—
Retirement of indebtedness	—	—	—	(42,043)	—	—	2,175	39,868	—	—	—
Capital replacement and expansion	—	—	—	(58,388)	—	(24)	58,412	—	—	—	—
Transfer from TUP	—	—	(4,276)	4,276	—	—	—	—	—	—	—
Other transfers	—	—	—	5,295	8,603	(12,842)	5,911	(6,967)	—	—	—
Total transfers	—	—	(4,944)	(104,912)	8,603	(14,684)	29,279	86,658	—	—	—
Excess (deficit) of revenues over expenses and internal transfers	22,728	568	(3,034)	12,753	8,610	3,162	14,034	(25,988)	9,537	960	33,793
Other changes in net assets:											
Investment return	(7,014)	—	—	(927)	(3,359)	—	265	(550)	(4,571)	—	(11,585)
Commonwealth grants for PP&E	—	—	—	—	—	—	20,510	—	20,510	—	20,510
Contributions for PP&E	—	—	—	—	—	—	354	213	567	—	567
Loss on disposal of PP&E	(331)	—	—	—	—	—	—	(622)	(622)	—	(953)
Actuarial change in accrued pensions and postretirement	(18,619)	—	—	—	—	—	—	(18,972)	(18,972)	—	(37,591)
Transfer from TUHS	(8,720)	—	3,470	6,210	—	—	—	—	9,680	(960)	—
Currency translation adjustment	—	77	—	—	—	—	—	—	—	—	77
Net assets released from restrictions for PP&E	3,002	—	59	—	—	—	1,114	—	1,173	—	4,175
Total other changes in net assets	(31,682)	77	3,529	5,283	(3,359)	—	22,243	(19,931)	7,765	(960)	(24,800)
Change in net assets	(8,954)	645	495	18,036	5,251	3,162	36,277	(45,919)	17,302	—	8,993
Unrestricted Net assets, beginning of year	210,955	(619)	13,512	309,838	81,299	72,706	193,844	761,442	1,432,641	—	1,642,977
Unrestricted Net assets, end of year	\$ 202,001	\$ 26	\$ 14,007	\$ 327,874	\$ 86,550	\$ 75,868	\$ 230,121	\$ 715,523	\$ 1,449,943	\$ —	\$ 1,651,970

TEMPLE UNIVERSITY — OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION AND ITS SUBSIDIARIES

Changes in Unrestricted Net Assets (Unaudited) — For the Year Ended June 30, 2015 (in thousands)

The following is a summary of Temple's subsidiary organizations included in the consolidated financial statements and their tax-exempt status. Unless otherwise indicated, all exempt organizations are such under Internal Revenue Code Section 501(c)(3).

Temple University - Of The Commonwealth System of Higher Education ("Temple"), exempt
Good Samaritan Insurance Co. Ltd. ("GSIC"), non-exempt (Bermuda)
Temple Educational Support Services, Ltd. ("TESS"), non-exempt (Japan)
TUMP Offices, Inc. ("TUMP"), exempt 501(c)(2)
Virtual Temple, Inc., non-exempt (inactive)
Global Technology Management Corp., non-exempt (inactive)
Temple University Health System, Inc. ("TUHS"), exempt
Temple University Hospital, Inc. ("TUH"), exempt
Temple University Health System Foundation ("TUHSF"), exempt
Temple Physicians, Inc. ("TPI"), exempt
Jeanes Hospital ("JH"), exempt
Episcopal Hospital ("EH"), exempt
TUHS Insurance Co., Ltd. ("TUHIC"), non-exempt (Bermuda)
Temple Health System Transport Team, Inc. ("T3"), exempt
Temple Center for Population Health, LLC ("TCPH"), exempt
American Oncologic Hospital ("AOH"), exempt (doing business as, The Hospital of the Fox Chase Cancer Center)
Fox Chase Limited ("FC"), non-exempt
Institute for Cancer Research ("ICR"), exempt (doing business as, The Research Institute of Fox Chase Cancer Center)
Fox Chase Cancer Center Medical Group, Inc. ("MGI"), exempt
Fox Chase Network, Inc. ("Network"), exempt

**TEMPLE UNIVERSITY –
OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016**

Grantor/Pass-Through Grantor Program Title	CFDA Number	2016 Subrecipient Expenditures	2016 Total Expenditures
Research and Development:			
Department of Health and Human Services:			
National Institutes of Health	93.R&D	\$ 5,475,604	\$ 64,350,567
Centers for Disease Control	93.738	-	505,153
Health Resources and Services Administration	93.110	10,711	918,736
Alcohol, Drug and Mental Health	93.273	40,782	971,159
Administration for Children and Families	93.ACF	373,279	937,493
Administration for Community Living	93.433	75,685	1,166,454
DHHS Pass-Through Funds	Schedule A	524,805	10,277,879
DHHS Pass-Through Funds (American Recovery and Reinvestment Act)	Schedule A	3,500	27,684
		<u>6,504,366</u>	<u>79,155,125</u>
National Science Foundation:			
NSF - Direct Awards	47.R&D	1,608,661	13,160,725
NSF - Pass-Through Funds	Schedule B	-	522,768
		<u>1,608,661</u>	<u>13,683,493</u>
Other			
Other - Direct Awards	Schedule C	3,955,968	16,821,597
Other - Pass-Through Funds	Schedule D	6,364	3,382,358
Other - Pass-Through Funds (American Recovery and Reinvestment Act)	Schedule D	-	9,871
		<u>3,962,332</u>	<u>20,213,826</u>
Total Research and Development		12,075,359	113,052,444
Student Financial Assistance:			
Department of Education:			
Federal Work Study	84.033	-	2,558,429
Federal Supplemental Educational Opportunity Grant (FSEOG)	84.007	-	1,814,125
Pell	84.063	-	41,467,953
Perkins Loans	84.038	-	41,638,183
Perkins Loans Administrative Expenses	84.038	-	(29,749)
		<u>-</u>	<u>87,448,941</u>
Department of Health and Human Services:			
Health Professional Student Loans & Loans for Disadvantaged Students	93.342	-	18,282,892
Health Professional Student Loans & Loans for Disadvantaged Students Admin. Exp.	93.342	-	103,818
Nursing Student Loans	93.364	-	276,431
Nursing Student Loans Administrative Expenses	93.364	-	4,064
		<u>-</u>	<u>18,667,205</u>
Federally Guaranteed Student Loans			
Direct Parent Plus Loans	84.268	-	55,780,830
Direct Graduate Plus Loans	84.268	-	43,565,636
Direct Subsidized Loans	84.268	-	67,088,547
Direct Unsubsidized Loans	84.268	-	176,856,130
		<u>-</u>	<u>343,291,143</u>
Total Student Financial Assistance		-	449,407,289
Other Programs:			
Other - Direct Awards	Schedule E	167,837	4,359,899
Other - Direct Awards (American Recovery and Reinvestment Act)	Schedule E	-	184,660
Other - Pass Through Funds	Schedule F	378,610	6,918,747
		<u>546,447</u>	<u>11,463,306</u>
Total Federal Awards		\$ 12,621,806	\$ 573,923,039

See notes to schedule of expenditures of federal awards.

TEMPLE UNIVERSITY—
OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

Schedule A

DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
FOR THE YEAR ENDED JUNE 30, 2016

Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Radiation Therapy Oncology Group Member Agreement	American College of Radiology	3301	U10 CA021661	93.395	\$ -	\$ 20,810
American College of Radiology					-	20,810
Comparative Molecular Sequence Analysis Landscape Molecular Epidemiology for Malaria Elimination	Arizona State University	15-563	R01HG002096	93.172	-	889
Computational Analysis of Gene Expression Pattern Images	Arizona State University	16-975	R56AI109416 FED ID#	93.855	-	48,577
	Arizona State University	15-564	R01HG002516	93.172	-	54,148
Arizona State University					-	103,614
Parenting Contributions to Child Self-Regulation, Energy Intake, and Weight	Baylor College of Medicine	5600611170	5R01HD062567-05	93.865	-	34,477
Baylor College of Medicine					-	34,477
Iron Oxide Based Polymer Nanocomplex for Functional Detection of Atherosclerosis	Binghamton University	64933	1R21EB017504-01	93.286	-	13,359
Binghamton University					-	13,359
Computed Tomographic Characterization of Subjects Enrolled in the STATCOPE Investigation	Brigham & Women's Hospital	106699	1R01HL107246-01	93.838	-	317,291
Core B: Molecular Phenotyping	Brigham & Women's Hospital	107263	P01HL105339	93.838	-	(159)
Core B: Molecular Phenotyping	Brigham & Women's Hospital	107268	P01HL105339	93.838	-	1,244
Kit Inhibition in Asthma (KIA)	Brigham & Women's Hospital	105886	UHL102225A	93.838	-	2,355
Brigham & Women's Hospital					-	320,731
Systolic Blood Pressure Intervention Trial - SPRINT	Case Western Reserve University	RES508734 (OPTION 3)	HHSN268200900049C	93.xxx	-	19,916
Systolic Blood Pressure Intervention Trial - SPRINT	Case Western Reserve University	RES510645 (OPTION 5)	HHSN268200900049C	93.xxx	-	1,790
Case Western Reserve University					-	21,706

(Continued)

TEMPLE UNIVERSITY—
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DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
FOR THE YEAR ENDED JUNE 30, 2016

Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Latin American Center for Malaria Research and Control Causeco Scientific Research Center	Causeco Scientific Research Center	5U19AI089702-05 REVISED	5U19AI089702-05	93.855	\$ -	\$ 179,902
					-	179,902
A Novel Microfluidic Device for Selection and Optimization of Drug Delivery Vehicles CFD Research Corporation	CFD Research Corporation	20120146	2R44CA139841	93.395	-	3,983
					-	3,983
Public Health Law Epidemiology Center Public Health Law Epidemiology Center and National Public Health Law Surveillance & Research ChangeLab Solutions	ChangeLab Solutions	MSCA0078-1	1U38OT000141-01	93.424	-	389,397
	ChangeLab Solutions	CDC7002-2-0078-1	1U38OT000141-01	93.074	-	37,407
					-	426,804
A Pediatric Quality Measurement Center and Testing Laboratory Children's Hospital of Philadelphia	Children's Hospital of Philadelphia	320920-P.O.#960871RSUB	5U18HS020508-03	93.226	-	517
Lamellar Body Biogenesis In Health and Disease The Child-Centered Outcomes in Practice and Research (COPR) Center of Excellence Children's Hospital of Philadelphia	Children's Hospital of Philadelphia	PO# 961309RSUB	R01GM108807A	93.859	-	28,671
	Children's Hospital of Philadelphia	3210940919-XX	1U19AR069525-01	93.846	-	7,725
					-	36,913
Novel Sigma-2 Receptor Antagonists for the Treatment of Alzheimer's Disease Cognition therapeutics Inc.	Cognition therapeutics Inc.	NO ID PROVIDED	1R41AG052249-01	93.866	-	108,204
					-	108,204
A Novel Therapeutic Strategy for Acute Lung Injury: Inhibition of PKC-Delta Complegen, Inc.	Complegen, Inc.	4007240479002	RGM103193A	93.837	-	(115)
					-	(115)
Modulation of Norepinephrine by Cannabinoids Mechanisms of Locomotion Recovery After SCI in Cats Drexel University	Drexel University	232614	7R01DA020129	93.279	-	34,512
	Drexel University	232568-5826 PO#U0035238	5P01NS055976-07	93.853	-	309,191
					-	343,703

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TEMPLE UNIVERSITY—
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DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
FOR THE YEAR ENDED JUNE 30, 2016

Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Functional Impact of GLP-1 for Heart Failure Treatment (FIGHT)	Duke University	193603-FIGHT	U10HL084904	93.837	\$ -	\$ 866
Heart Failure Clinical Research Network Coordinating Center	Duke University	200464-NEAT	U10HL084904	93.837	-	1,011
Novel Mechanisms and Therapies in Heart Failure	Duke University	2031997	5P01-HL075443-10	93.837	-	17,072
Novel Mechanisms and Therapies in Heart Failure	Duke University	2034807	5P01-HL075443-10	93.837	-	351,995
Oral Iron Repletion Effects ON Oxygen UpTake in Heart Failure: IRONOUT-HF	Duke University	200464-HFN (IRONOUT)	U10HL084904	93.837	-	627
Parenting Adolescent Self-Regulation and Risk-Taking Across Cultures	Duke University	16-NHI-1013	5R01HD054805-09	93.965	-	102,098
Duke University					-	473,669
Food Choices in Overweight & Normal Weight Adolescents: Sleep and Circadian Rhythms	Emma Pendleton Bradley Hospital	712-7478	1R01DK101046-01	93.847	-	18,050
Emma Pendleton Bradley Hospital					-	18,050
Family Economic Security Policy: Effects on Child Health Disparities	Emory University	T502298	7R01 MD010241-02	93.307	-	63,281
Emory University					-	63,281
Affiliate Member of the Gynecologic Oncology Group	Fox Chase Cancer Center	NO ID PROVIDED	2U10CA027469-30	93.393	-	1,369
A Biobehavioral Model of Diabetes Risk in Chinese Immigrants	Fox Chase Cancer Center	1R01DK104176-01A1	1R01DK104176-01A1	93.847	-	7,810
Deep Learning for Representation of Codes Used for SEER-Medicare Claims Research	Fox Chase Cancer Center	FCCC 15085-01	1R21CA202130-01	93.393	-	35,644
Folic Acid Supplementation and Prevention of Colitis-Associated Colorectal Cancer	Fox Chase Cancer Center	FCCC 11100-02	1R21CA176345-01A1	93.393	-	60,174
Fox Chase Cancer Center					-	104,997
NORC (Nutrition Obesity Research Center)	Geisinger Medical Center	102757-001/5P30DK072488-08	102757-001/5P30DK072488-08	93.847	-	4,313
Geisinger Medical Center					-	4,313
Social-Structural Stressors, Resilience, and Black Men's Sexual Risk Behavior	George Washington University	1R01DK090264-01A1	1R01DK09264-01A1	93.847	-	456,163
George Washington University					-	456,163
A RCT to Promote Mammography Adherence Among Chinese Immigrant Women	Georgetown University	RX4442-012-TU	R01 CA142941-03	93.393	-	35,427
Georgetown University					-	35,427

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**TEMPLE UNIVERSITY—
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Schedule A

**DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
FOR THE YEAR ENDED JUNE 30, 2016**

Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Islet Autoantibodies in T2DM Patients with Gastroparesis Georgia Regents University	Georgia Regents University	25732-61	3 U24 DK076169-09	93.847	\$ -	\$ 31,584
					-	31,584
Cardiac Energy Metabolism in Heart Failure Henry ford Health System	Henry ford Health System	7P01HL074237-10	7P01HL074237-10	93.837	-	7,680
					-	7,680
INSIGHT Institute for Clinical Research, Inc.	Institute for Clinical Research, Inc.	M16-TE-040-0705-1	1U01-AI068641	93.855	-	48,585
					-	48,585
Enhancing Nrf2 by Sulforaphane Treatment in COPD Enhancing Nrf2 by Sulforaphane Treatment in COPD Johns Hopkins University	Johns Hopkins University Johns Hopkins University	2001121096 2001121096	U0HLL105569 U0HLL105569	93.838 93.838	- -	(10,279) 35,686
					-	25,407
Prescription Drug Abuse Policy Database Legal Science Partners, LLC	Legal Science Partners, LLC	20105-1	HHSN271201500081C	93.279	-	44,722
					-	44,722
Double-Blind, Placebo-Controlled, Proof-of-Concept (Poc) Trial of Ly2456302, A Kappa-Selective Opioid Receptor Antagonist, Augmentation of Antidepressant therapy in Treatment-Resistant Depression (TRD) Massachusetts General Hospital	Massachusetts General Hospital	223110	HHSN2712011000061	93.xxx	-	124,888
					-	124,888
Assessing Early Childhood Teachers Use of Child Progress Monitoring to Individualize Teaching Practices Mathematica Policy Research	Mathematica Policy Research	40158S03214	HHSP23320096542WC/HHSP2333041T	93.xxx	-	34,881
					-	34,881
Lung Injury Prevention Study with Aspirin -LIPS-A Mayo Clinic	Mayo Clinic	63095569	5U01HL108712-02	93.838	-	717
					-	717
Take It: Teen Adherence in Kidney Transplantation Effectiveness of Intervention Trial McGill University	McGill University	PT48344	R01DK092977	93.847	-	40,647
					-	40,647
Mechanisms of Action of L-THP as an Alternative Therapy McLean Hospital	McLean Hospital	400781	1R01AT006899-02	93.213	-	312,663
					-	312,663
Improving Resection Rates Among African Americans with NSCLC Medical University of South Carolina	Medical University of South Carolina	MUSC12-070	1R01MD005892-01A1	93.307	-	(12,236)
					-	(12,236)

(Continued)

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Schedule A

DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
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Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
CABHI-States: TI-13-004	Mental Health Association of Southeastern PA (MHASP)	RFA-TI-13-004	5H79TI025346-02	93.243	\$ -	\$ 65,686
Cabhi-States	Mental Health Association of Southeastern PA (MHASP)	RFA-SM-	1H79SM062439-01	93.243	-	28,265
CABHI 3 - Homeless To Homes Supplement	Mental Health Association of Southeastern PA (MHASP)	RFA-SM-14-012	3H79TI025346-02S1	93.243	-	312
Philadelphia Homeless Initiative	Mental Health Association of Southeastern PA (MHASP)	RFA TI-11-008	5H79TI025346-01	93.243	-	(3,623)
Mental Health Association of Southeastern PA (MHASP)					-	90,640
Epigenetic Links from Oocyte to Postnatal Health	Michigan State University	RC103405TU	R01HD075903	93.865	-	23,181
Michigan State University					-	23,181
Preventing Excessive Gestational Weight Gain in Obese Women	Miriam Hospital	710-9882	5 U01 HL114377-03	93.837	-	4,937
Miriam Hospital					-	4,937
Spatiotemporal Distribution of Oxygen in Biofilm Injections	Montana State University	G104-14-W4514	1R01GM109452-01	93.859	-	80,300
Montana State University					-	80,300
Methods for Evolutionary Informed Network Analysis to Discover Disease Variation	Mount Sinai School of Medicine	0255-5821-4609	5R01DK098242-02	93.847	-	148,556
Mount Sinai School of Medicine					-	148,556
Genotype-tissue Expression (GTEx) Project yr3	National Disease Research Interchange	10XS170TO4	10XS170TO4	93.xxx	-	342,054
Genotype-tissue Expression (GTEx) Project	National Disease Research Interchange	10XS170TO4	10XS170TO4	93.xxx	339,941	482,899
National Disease Research Interchange					339,941	824,953
Genetic Epidemiology of COPD	National Jewish Health	20072309	2R01HL089897	93.838	-	138,018
National Jewish Health					-	138,018
Randomized, Multicenter, Controlled Trial to Compare Best Endovascular Versus Best Surgical Therapy in Patients with Critical Limb Ischemia (BEST-CLI Trial)	New England Research Institutes, Inc.	BEST-CLI	U01HL107407A	93.837	-	291
New England Research Institutes, Inc.					-	291
Next Generation Sequencing (NGS) Libraries	New York University	PO#M1600400896	PO#M1600400896	93.856	-	16,996
New York University					-	16,996
Endocannabinoid Active Sites and Therapeutic Target	Northeastern University	500392-78051	5P01DA009158-16	93.279	-	25,784
Northeastern University					-	25,784

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Targeting Adiponectin Signaling: Novel Peptide therapy for Scleroderma	Northwestern University	60034965 TU	R21AR064923	93.846	\$ -	\$ (6,605)
Promotora-Led Intervention to Promote Weight Loss in Latinas at-risk for Diabetes	Northwestern University	60038156T	NIDDK 5K23DK095981-05	93.847	-	40,165
Cardiovascular Regenerative Medicine	Northwestern University	60030001 TU	P01HL108795	93.837	-	277,938
Northwestern University					-	311,498
Epidemiology of Parenting and Childhood Obesity	Ohio State University	60043938	R21DK10188A	93.847	-	94,497
Ohio State University					-	94,497
EMERGENCY ID NET	Olive View-UCLA Medical Center	12-28; 13-28; 14-32	5U01CK000176-03	93.283	-	10,290
Olive View-UCLA Medical Center					-	10,290
Stages of Implementation Completions for Evidence-Based Practice Project	Oregon Social Learning Center	1 R01 MH097748-04	R01MH097748	93.242	-	24,880
Oregon Social Learning Center					-	24,880
Criminal Justice Awareness Project	Pennsylvania Developmental Disabilities Council	4100059449 CRIMINAL JUSTICE	UNKNOWN	93.630	-	18,372
First Responders Training Objective	Pennsylvania Developmental Disabilities Council	4100059649 1ST RESPONDERS	UNKNOWN	93.630	-	2,439
Pennsylvania Developmental Disabilities Council					-	20,811
Crisis Intervention/Emergency Services Training Manual/Toolkit	Pennsylvania office of Mental Health & Substance Abuse Serv.	4400011166	UNKNOWN	93.958	-	57,921
Pennsylvania office of Mental Health & Substance Abuse Serv.					-	57,921
Prevent Obesity, Diabetes, Heart Disease and Stroke Initiative	Philadelphia Department of Public Health	1520451	CDC-RFA-DP14-1422PPHF14	93.757	-	173,857
Innovative Approaches for Sodium Reduction In Chinese Take-Out Restaurants To Prevent Chronic Diseases In Communities	Philadelphia Department of Public Health	1420326-01	5U58DP004940-02	93.082	-	136,965
Philadelphia Department of Public Health					-	310,822
Special Projects of National Significance	Philadelphia Fight	H97HA26504A0	H97HA08540	93.928	-	83,336
Philadelphia Fight					-	83,336
Philadelphia Youth Risk Behavior Surveillance (YRBS) Enhancement Project	Philadelphia School District	YRBS YR3	CDC-DASH YRBS-344H-M59-9BP0-2265-3291-535056	93.938	-	31,580
Philadelphia Youth Risk Behavior Surveillance (YRBS) Enhancement Project	Philadelphia School District	0142/F15 569015	CDC-DASH YRBS-344H-M59-9BP0-2265-3291-535056	93.938	-	11,823
Philadelphia School District					-	43,403
ITSRG - PYN 2014 WorkReady Summer Program - SERVICE LEARNING	Philadelphia Youth Network, Inc.	10332 / S162	5P50CA100632-13	93.397	-	22,553
Philadelphia Youth Network, Inc.					-	22,553

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Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Functional Analysis of the Bifunctional Ion Channel and Kinase TRPM7 Rutgers the State University of New Jersey	Rutgers the State University of New Jersey	R01-PH001 PO#P0751435	R01-PH001 PO#P0751435	93.859	\$ -	\$ 9,740
HIV Interactions and Viral Evolution The Scripps Research Institute	The Scripps Research Institute	PO# 5-52464 PO# 5-50990	P50GM103368-04 P50GM103368	93.859 93.859	- -	147,433 46,655
CLEAR IVH III-Clot Lysis: Evaluating Accelerated Resolution of Intraventricular Hemorrhage Phase III. The Johns Hopkins University	The Johns Hopkins University	PO# 2000767375	U01NS062851	93.853	-	956
MISTIE III. A Phase III, Randomized, Case-Controlled, Open-Label, 500-Subject Clinical Trial of Minimally Invasive Surgery Plus Rt-Pa In the Treatment of Intracerebral Hemorrhage. The Johns Hopkins University	The Johns Hopkins University	2002175090	1U01 NS080824-01A1	93.853	-	120
Defining Antigenic Targets of Autoimmune Sensorineural Hearing Loss The Regents of the University of Michigan	The Regents of the University of Michigan	3002733210	5R01DC003686	93.173	-	303
Parametric Response Mapping in COPD The Regents of the University of Michigan	The Regents of the University of Michigan	3003079731	R01HL122438	93.838	-	283,078
Targeting Adiponectin for Cardioprotection in the Ischemic Heart Thomas Jefferson University	Thomas Jefferson University	080-31050-R98701	5R01HL0966686-02	93.837	-	12,222
Genetic Determinants of Nafid Severity and Progression Translational Genomics Research Institute (TGEN)	Translational Genomics Research Institute (TGEN)	DISTEFAN-12-02	R01DK091601	93.847	-	59,500
Discovery of Novel Molecular Abnormalities Underlying Non-Lesional Focal Epilepsy Trustees of Columbia University	Trustees of Columbia University	PO# G05485	1R01NS089552	93.853	-	5,069
Discovery of Novel Molecular Abnormalities Underlying Non-Lesional Focal Epilepsy Trustees of Columbia University	Trustees of Columbia University	PO# G10317	5-R01-NS-089552-02	93.853	-	33,951
Characterization of Rapidly Progressive Knee Osteoarthritis Tufts Medical Center	Tufts Medical Center	5011938-SERV	R01AR065977-01A1	93.846	-	48,195
Airway Delivery of Fibrinolytic Therapy for ISALI Univ of Texas -Health Science Center at Tyler	University of Texas - Health Science Center at Tyler	SC15-04	RHL118401A	93.838	-	275,514

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Autoantibody Reduction Therapy in Patients with Idiopathic Pulmonary Fibrosis (ART-IPF) University of Alabama	University of Alabama	000507361-001	R01HL119960	93.838	\$ -	\$ 117,891
CRIME-PA: Crime Measures Evaluations for Physical Activity University of California, San Diego	University of California, San Diego	50108979/S9000788	1R01HL117884-01	93.837	-	63,435
PEARL University of California	University of California	8919sc	1UH2AR067688	93.846	-	10,792
	University of California	8919sc	1UH2AR067688	93.846	-	387
Transcriptional Control of Cardiac Conduction System Function By T-Box Genes University of Chicago	University of Chicago	FP049442-B	1R01HL114010	93.837	-	(630)
Optimal Derivation of Murine Embryonic Distal Airway Stem Cells University of Connecticut	University of Connecticut	UCHC6-47929758	5R01-HL104258-04	93.838	-	20,530
CIT & Mental Health Service Accessibility in Police Encounters: Impact on Outcomes of Persons with SMI Multisite Study of Self-Directed Care for People with Serious Mental Illness University of Illinois	University of Illinois	2012-02882	1R01MH096744-01A1	93.242	-	24,562
	University of Illinois	488317 E2667	1R34MH101364	93.242	-	4,718
MEDication Focused Outpatient Care for Underutilization of Secondary Prevention (MED-FOCUS) MEDication Focused Outpatient Care for Underutilization of Secondary Prevention (MED-FOCUS) MEDication Focused Outpatient Care for Underutilization of Secondary Prevention (MED-FOCUS) Semi-volatile PCB's: Sources, Exposures, Toxicities University of Iowa (NIH)	University of Iowa (NIH)	W000835608	1R18HL116259-01A1	93.837	-	9,547
	University of Iowa (NIH)	W000730164	1R18HL116259-01A1	93.837	-	34,674
	University of Iowa (NIH)	W000697393	1R18HL116259-01A1	93.837	-	(15,704)
	University of Iowa	W000833334	5P42ES013661-07/W000382989	93.143	-	23,543
Health Care Reform and Disparities in the Care and Outcomes of Trauma Patients University of Massachusetts Worcester	University of Massachusetts Worcester	WA00111283/RFS2014002	5-R01-MD006231-03	93.307	-	(1,047)

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ATTACH-II Antihypertensive Treatment of Acute Cerebral Hemorrhage	University of Michigan	SUBK00002329-ATACH-II	U01NS062091	93.853	\$ 9,376	\$ 9,376
Structure and Function of the Ciliary Pore Complex	University of Michigan	1R01GM116204-01	1R01GM116204-01	93.859	-	62,139
BIO-ProTECT - a NETT Program	University of Michigan	3001922364-BPT	1R01NS071867-01A1	93.853	250	250
Choline Transporter Capacity Limits Motivated Behavior on Mice, Rats, and Humans	University of Michigan	3001648943	5-R0-MH085630-04	93.242	-	529
Clinical Phenotyping Resource and Biobank Core (C-PROBE)	University of Michigan	3002818064	P30DK081943	93.847	-	47,154
Established Status Epilepticus Treatment Trial (Esett)	University of Michigan	SUBK00004100-ESETT	1U01NS088034-01	93.853	-	22,487
Identification and Functional Impact of Nafid Associated Genetic Variants	University of Michigan	3003773941	1R01DK106621-01	93.847	-	10,360
Nephrotic Syndrome Rare Disease Clinical Research Network	University of Michigan	3001938631	U54D083912	93.847	-	250
Nephrotic Syndrome Rare Disease Clinical Research Network	University of Michigan	3003453679	U54DK083912	93.847	-	15,822
Nephrotic Syndrome Rare Disease Clinical Research Network (NEPTUNE)	University of Michigan	3003289634	U54DK083912	93.847	-	28,564
ProTECT - a Neurological Emergency Treatment Trial Network (NETT) Program	University of Michigan	3001299459-PIII	5U10NS059039	93.853	-	17,777
Stroke Hyperglycemia Insulin Network Effort--SHINE - a NETT Program	University of Michigan	3002112000-SHN	08-U01NS069498	93.853	-	52,412
Structure, Function and Inhibition of G Protein-Coupled Receptor Kinases	University of Michigan	3003644670	2R01HL071818-11A1	93.837	-	51,314
Subpopulations and Intermediate Outcome Measures in COPD Study	University of Michigan	3002545932	HHSN268200900016C	93.XXX	-	1,777
Subpopulations and Intermediate Outcome Measures in COPD Study	University of Michigan	3002545932	HHSN268200900016C	93.XXX	-	23,544
University of Michigan					9,626	343,755
Antihypertensive Treatment of Acute Cerebral Hemorrhage (ATACH-II)	University of Minnesota	N000936939	U01NS062091	93.853	-	3,740
ATTACH-II Antihypertensive Treatment of Acute Cerebral Hemorrhage	University of Minnesota	N000936939	U01NS062091	93.853	-	(1,718)
RRTC on Home and Community Based Services Outcome Measurement	University of Minnesota	A005198601	90RT5039-01-01	93.433	-	38,096
STATCOPE Study	University of Minnesota	P001344010	U10HL074424	93.838	31,940	235,888
University of Minnesota					31,940	276,006
Prostaglandin Inhibition for Emphysema	University of Nebraska Medical Center	34-5237-2021-001	1UM1HL112958-01A1	93.837	-	(172)
Prostaglandin Inhibition for Emphysema	University of Nebraska Medical Center	34-5237-2021-002	5UM1HL112958-02	93.837	-	101,569
University of Nebraska Medical Center					-	101,397

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Molecular Determinants of Cannabinoid Activity University of North Carolina at Greensboro	University of North Carolina at Greensboro	20150048.3	2R01DA003934-27	93.279	\$ -	\$ 52,240
Interaction of Inhalational Anesthetics Center for Interdisciplinary Research on Nicotine Addiction (CIRNA)	University of Pennsylvania	PO# 3680757	2P01GM055876-14A1	93.859	-	19,868
Center for the Development of Novel Medications for Cocaine	University of Pennsylvania	561903	5-P50-CA-143187-05 / 561903	93.399	-	4,675
Center for the Development of Novel Medications for Cocaine	University of Pennsylvania	PO3580189	UDA039002A	93.279	-	218,173
Center for the Development of Novel Medications for Cocaine	University of Pennsylvania	PO# 3327276	UDA039002A	93.279	-	(44,997)
Center for the Development of Novel Medications for Cocaine	University of Pennsylvania	PO# 3327276	UDA039002A	93.279	-	7,363
Cure Glomerulonephropathy (CureGN)	University of Pennsylvania	566847	UM1DK100846-02	93.847	-	933
Developing and Pilot Testing a Mobile Phone-based HIV/STI Prevention Intervention	University of Pennsylvania	P.O.# 3173800	1R01HD0728525	93.865	-	12,525
Eating Phenotypes for Childhood Obesity in the Context of Familial Obesity Risk Funding	University of Pennsylvania	565161	5R01DK101480-2	93.847	-	35,089
Epigenetic Regulation of Placental and Fetal Gene Expression In Human Pregnancy	University of Pennsylvania	P.O.# 3445146	5U54HD068157-05	93.865	-	120,739
Health Promotion for Positives: A Randomized Trial with HIV Positive Black Men	University of Pennsylvania	P.O. #3476748	1R01M006232	93.307	-	19,006
Interaction of Inhalational Anesthetics	University of Pennsylvania	P.O. #3491496	5P01GM055876-16	93.859	129,139	391,365
Interaction of Inhalational Anesthetics	University of Pennsylvania	PO#3277500	2-P01-GM-055876-14A1	93.859	14,159	(15,362)
Limited Competition of the MAPP Research Network Data Coordinating Core (U01)	University of Pennsylvania	Subaward No. 566917	5-U-01-DK-082316-08	93.847	-	25,000
Multi-Disciplinary Approach to the Study of Chronic Pelvic Pain (MAPP) Research Network	University of Pennsylvania	SUBAWARD NO. 559333	5-U01-DK-082316-04	93.847	-	(1,626)
Neuroprotective and Antiviral Properties of Secoisolariciresinol Diglucoside(Sdg)	University of Pennsylvania	567316/10050438/15135	1R01MH106967-01A1	93.242	-	347,778
Placebo-Controlled Trial of Bupropion for Smoking Cessation in Pregnant Women	University of Pennsylvania	3283460	1R01CA184315-01	93.393	-	(4,201)
Primary Outcomes in Glomerulonephritis Study (PROGRESS)	University of Pennsylvania	566608	5UM1DK100846-02	93.847	-	6,520
Primary Outcomes in Glomerulonephritis Study (PROGRESS)	University of Pennsylvania	564083	5UM1DK100846-02	93.847	-	2,153
The Florida Node Alliance of the National Drug Abuse Treatment Clinical Trials Network (ClinicalCTN 0064)	University of Pennsylvania	56823210005242918856 00	56823210005242918856 00	93.279	-	30,301
Structure-Based Design of Xe-129 Nmr Biosensors for Multiplexed Cancer Detection University of Pennsylvania	University of Pennsylvania	P.O. 3484334	2R01GM097478-05	93.859	-	47,496
					143,298	1,222,798

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Genomic Analysis of Enhanced Response to Heart Failure Therapy in African Americans	University of Pittsburgh	0041119 (124864-1)	1R01MD009118	93.307	\$ -	\$ 23,476
Genomic Analysis of Enhanced Response to Heart Failure Therapy in African-Americans - Grafh2	University of Pittsburgh	0041119 (124844-10)	5R01MD009118-02	93.307	-	2,559
A Statistical Framework for the Spectral Analysis of Electrophysiology	University of Pittsburgh	7R01GM113243-03	7R01GM113243-03	93.859	-	30,117
Regulation of Osteoclastogenesis by Calcium	University of Pittsburgh	0035996 (123859-1)	1R01AR065407	93.846	-	48,465
Rituximab Therapy in Patients with IPF	University of Pittsburgh	0034166 (124024-1)	1R01HL119960-01	93.838	-	207
University of Pittsburgh					-	104,824
Individual and Community and Organizational Factors for Suicide Risk in the USAF	University of Rochester	416221-G-UR #5-29490	R01 MH075017 06A1	93.242	-	74,170
University of Rochester					-	74,170
Epigenetic Mechanisms of Neuropathic Pain	University of Texas M.D. anderson Cancer Center	P.O.# 3000615990	5R01DE022015-05	93.121	-	232,903
Epigenetic Mechanisms of Neuropathic Pain	University of Texas M.D. anderson Cancer Center	PO# 3000391958	5 R01 DE022015 03	93.121	-	27,413
SPORE - Leukemia-Project#1	University of Texas M.D. anderson Cancer Center	PO# 3000261359	5P50CA100632-09	93.397	-	(9,435)
SPORE University of Texas M. D. Anderson Cancer Center SPORE-Leukemia	University of Texas M.D. anderson Cancer Center	P.O. # 3000457941	5P50CA100632-09	93.397	-	48,468
SPORE University of Texas M.D. Anderson Cancer Center SPORE - Leukemia	University of Texas M.D. anderson Cancer Center	P.O. 3000538434	5-P50-CA-100632-12	93.397	-	28,964
SPORE University of Texas M.D. Anderson Cancer Center SPORE-Leukemia	University of Texas M.D. anderson Cancer Center	P.O. # 3000457944	5P50CA10063211(PC-A)	93.397	-	891
SPORE University of Texas M.D. Anderson Cancer Center SPORE-Leukemia	University of Texas M.D. anderson Cancer Center	P.O.# 3000458342	P50CA100632	93.397	-	7,918
SPORE University of Texas M.D. Anderson Cancer Center SPORE-Leukemia	University of Texas M.D. anderson Cancer Center	PO# 3000520896	5P50CA100632-12	93.397	-	13,786
SPORE University of Texas M.D. Anderson Cancer Center SPORE-Leukemia	University of Texas M.D. anderson Cancer Center	PO# 3000520904	5P50CA100632-12	93.397	-	26,240
SPORE University of Texas M.D. Anderson Cancer Center SPORE-Leukemia Core B	University of Texas M.D. anderson Cancer Center	P.O.# 3000641945	5P50CA100632-13	93.397	-	22,554
SPORE University of Texas MD Anderson Cancer Center Spore In Leukemia - Project 1	University of Texas M.D. anderson Cancer Center	P.O.# 3000641167	5P50CA100632-13	93.397	-	240,677
SPORE University of Texas MD Anderson Cancer Center SPORE-Leukemia Core A	University of Texas M.D. anderson Cancer Center	P.O.# 3000641164	5P50CA100632-13	93.397	-	3,045
The CML Epigenome - Implications for Therapy	University of Texas M.D. anderson Cancer Center	P.O.# 3000486923	5P01CA046939	93.395	-	15
University of Texas M.D. anderson Cancer Center					-	643,439
D3 Receptor Compounds for the Treatment of Psychostimulant Abuse	University of North Texas Health Sciences Center	RN0127-2015-001	2R01DA023957-06A1	93.279	-	151,617
University of North Texas Health Sciences Center					-	151,617

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Cardiovascular Outcomes in Renal Atherosclerotic Lesions (CORAL)	University of Toledo	NS 2009-032	NIH # NHLBI HL072734/072735/072736/072737/071556	93.XXX	\$ -	\$ 779
CEACAM1: A Link Between Metabolic and Cardiovascular Diseases	University of Toledo	N-2012-133	NIH 08-RHL112248A	93.837	-	13,724
University of Toledo					-	14,503
Community-Level Geographic Factors and HPV Vaccination In the US	University of Utah	10038121-00	1R03CA202566-01	93.393	-	17,693
University of Utah					-	17,693
Social-spatial Risk and Protective Mechanisms in Urban Adolescent Substance	Virginia Commonwealth University	PT107198-SC103545	1R01DA031724-01A1	93.279	-	67,230
Arthroplasty Pain Coping Training (KAST Pain): A Randomized Trial	Virginia Commonwealth University	PT107007-SC107115	5UM1AR062800-04	93.846	-	20,422
Virginia Commonwealth University					-	87,652
Pharmacomechanical Catheter-Directed Thrombolysis for Acute DVY- Attract Trial	Washington University	WU-13-15-MOD-2	5U01HL088476-04	93.839	-	20,683
Washington University					-	20,683
Developing a Preschool Obesity Intervention for Families Enrolled in WIC	Wayne State University	WSU14037	1 R21 HD 078890	93.865	-	13,350
Wayne State University					-	13,350
Willis Eye Community Intervention to Improve Glaucoma Detection and Follow-up Care	Wills Eye Institute	CDC14086-01	1U01DP055127-01	93.283	-	37,111
Wills Eye Institute					-	37,111
Insulin Resistance Intervention After Stroke Trial (IRIS)	Yale University	5U01N04486-07	U01NS044786	93.853	-	2,046
Yale Tobacco Center of Regulatory Sciences (TCORS): Project 4- Economics, Experiments and PATH Data: Creating Knowledge for Tobacco Regulation	Yale University	M15A11927 (A10450)	5 P50 DA 036151-02	93.077	-	109,471
Yale Tobacco Center of Regulatory Sciences (TCORS): Project 4- Economics, Experiments and PATH Data: Creating Knowledge for Tobacco Regulation	Yale University	M15A11927 (A10055)	5 P50 DA 036151-02	93.077	-	26,494
Yale University					-	138,011
Total Department of Health and Human Service Awards from Pass-through Grantors (excluding ARRA funds)					\$ 524,805	\$ 10,277,879

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POINT - Amendment 10, Task 4 - a NETT Program	University of Michigan	3001413149-PNT	1U01NS062835	93.853	\$ 7,000	\$ 32,129
POINT - Amendment 10, Task 4 - a NETT Program	University of Michigan	3001413149-PNT	1U01NS062835	93.853	(3,500)	(4,445)
University of Michigan					<u>3,500</u>	<u>27,684</u>
Total Department of Health and Human Service ARRA Awards from Pass-through Grantors					\$ 3,500	\$ 27,684
GRAND TOTAL - Department of Health and Human Service Research and Development Awards from Pass-through Grantors					\$ 528,305	\$ 10,305,563

(Concluded)

TEMPLE UNIVERSITY—
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Schedule B

NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
FOR THE YEAR ENDED JUNE 30, 2016

Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Eager: Promoting LGBTQ Equality In Engineering Through Virtual Communities of Practice American Society for Engineering Education	American Society for Engineering Education	NO. 733	EEC-1539140	47.041	\$ -	\$ 39,902
Adsorbent Filter Technology Research Amriton LLC	Amriton LLC	1519668	1519668	47.041	-	25,672
SBIR Phase I: Using Data Mining to Optimally Customize Therapy for Individuals with Autism Guiding Technologies Corporation	Guiding Technologies Corporation	NO ID PROVIDED	IIP-1448289	47.041	-	33,017
Development of the Phase-I Darklight Experiment At Jefferson Laboratory Massachusetts Institute of Technology	Massachusetts Institute of Technology	5710003763	PHY-1437402	47.049	-	(20,608)
CCSS: An Architecture for Joint Integration of Intersession Network Coding in lossy Wireless Multihop Networks New Jersey Institute of Technology	New Jersey Institute of Technology	(NP)995990	ECCS-1128209	47.041	-	16,626
Collaborative Research: Photoactivator Chemistry in Atmospheric Aerosols Trustees of Columbia University	Trustees of Columbia University	CHE-1506789	CHE-1506789	47.049	-	74,938

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**NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
FOR THE YEAR ENDED JUNE 30, 2016**

Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Sketching and Self-Explanation for Diagram Comprehension In Math and Science University of Illinois	University of Illinois	2015-01712-01	DRL-1560724	47.076	\$ -	\$ 150,403
Collaborative Research: Understanding the Rules for Human Rhythmic Motor Coordination University of Maryland	University of Maryland	Z394901	1230311	47.075	-	12,282
Materials Research Science and Engineering Center Inspire University of Pennsylvania	University of Pennsylvania University of Pennsylvania	PO# 2877792 IIS-1514882	DMR -1120901 IIS-1514882	47.049 47.070	- -	37,970 33,576
SI-CI University of Washington	University of Washington	UXSC8593	SMA-1540619	47.075	-	43,856
Visualization Basics University of Wyoming	University of Wyoming	1002115-TU	1311810	47.076	-	74,438
Strategies for Co-Existence of Radio Telescope Arrays With Broadcast Stations and Wireless Communication Systems Villanova University	Villanova University	525854ADMIN PO#1700344	NSF 1547420	47.079	-	696
Total National Science Foundation- Pass-Through Grantors					\$ -	\$ 522,768

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Schedule C

**OTHER DIRECT FEDERAL RESEARCH AND DEVELOPMENT AWARDS
FOR THE YEAR ENDED JUNE 30, 2016**

Program Title	Pass-Through Grantor	Agency Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Understanding the Effectiveness of Physical Communications Through Neuroscience	United States Postal Service Office of Inspector General	6HQOIG-15-B-0019	00.US POST OFFICE	\$ -	\$ 28,659
Understanding How To Optimize Mixed-Media Sequencing	United States Postal Service Office of Inspector General	6HQOIG-15-B-0096	00.US POST OFFICE	-	28,730
United States Postal Service Office of Inspector General				-	57,389
Breakfast Consumption and Childhood Obesity Among Low-Income, Ethnically Diverse Youth	US Department of Agriculture	2012-68001-19616	10.310	249,886	632,458
Growing Energy Crops on Contaminated Land for the Combined Benefits of Phytoremediation and Sustainable Energy	US Department of Agriculture	2013-67009-19982	10.310	-	12,796
Solid Fat and Added Sugar Intakes In Low-Income Preschoolers	US Department of Agriculture	2011-68001-30148	10.310	249,226	709,607
10 - U.S. Department of Agriculture				499,112	1,354,861
Surf Gaithersburg	National Institute of Standards and Technology	70NANB16H060	11.550	-	6,215
Building a Sustainable Ecosystem for Urban Economic Development: Urban & Maps Studio	Economic Development Administration	01-66-14093-04	11.303	-	101,395
11 - U.S. Department of Commerce				-	107,610
Artificial Oxide Heterostructures with Tunable Band Gap	Air Force Office of Scientific Research	FA9550-13-1-0124	12.800	55,104	242,558
Characterizing Interactions At Interfaces Critical To the Functions of Ionic Liquids and Solar Cells	Air Force Office of Scientific Research	FA9550-015-1-0213	12.800	-	122,913
Prospective Analysis of Large and Complex Partially Observed Temporal Social Networks	Air Force Office of Scientific Research	FA9550-12-1-0406	12.910	61,387	199,667
Quantum Magnetism of Strongly Correlated Magnetic Atoms and Molecules	Air Force Office of Scientific Research	FA9550-14-1-0321	12.800	-	191,896
12 - U.S. Department of Defense (Air Force)				116,491	757,034
Filament-Based Raman Detection of Radioactive Materials	Defense Threat Reduction Agency	HDTRA1-12-1-0014	12.351	-	108,090
12 - U.S. Department of Defense (Threat Reduction)				-	108,090

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Program Title	Pass-Through Grantor	Agency Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Manipulation of Chiral Charge Density Waves	Department of the Army	W911NF-14-1-0567	12.431	\$ 25,000	\$ 16,625
Smartphone-Based Compression-Induced Scope for Breast Tumor Prescreening	US Department of Defense	W81XWH-16-1-0035	12.420	-	1,093
UV - Induced Epigenetic Field Effect As A Target for Melanoma Therapy and Prevention	Department of the Army	W81XWH-16-1-0177	12.420	-	21,469
Automated Assessment of Postural Stability (Aaps)	Department of the Army	W81XWH-15-1-0445	12.420	-	262,491
Group Influences on Young Adult Warfighters "Risk-Taking" Aro-Yip (Materials By Design)	US Army Medical Research Acquisition Activity US Army Research office	W81XWH-12-2-0124 W911NF-15-1-0610	12.240 12.300	- -	161,522 62,114
Enhanced Chronic Pain Management Utilizing Chemokine Receptor Antagonists	US Army Medical Research Acquisition Activity	W81XWH-15-1-0252	12.420	-	504,671
The Role of Histone Demethylase Jmjd3 In Immune-Mediated Aplastic Anemia.	US Army Medical Research Acquisition Activity	W81XWH-16-1-0055	12.420	-	65,909
Rose Valley Creek Flood Hazard Analysis	US Army Corp of Engineers	W912BU-13C-0002	12.351	-	15,460
Enhancing Proprioceptive Relays to Improve Functional Recovery After SCI	Department of the Army	W81XWH-15-1-0595	12.420	-	186,684
Targeting Extracellular Matrix in Metastases for Tumor-Initiating Cell Therapy	US Army Medical Research Acquisition Activity	W81XWH-14-1-0041	12.420	-	25,314
Identifying Compounds for Targeted Breast Cancer Treatment and Prevention	US Army Medical Research Acquisition Activity	W81XWH-14-1-0344	12.420	-	153,210
Virtual Environment TBI Screen VETS	US Army Medical Research Acquisition Activity	W81XWH-13-C-0189	12.XXX	148,984	440,219
Modulation of Invading and Resident Inflammatory Cell Activation As A Novel Way To Mitigate Spinal Cord Injury-Associated Neuropathic Pain	US Army Medical Research Acquisition Activity	W81XWH-14-1-0389	12.420	-	395,497
NofaLL: Neuromechanics and Optogenetic: Dissecting Fast Legged Locomotion	US Army RDECOM Acquisition Center	W911NF-14-1-0141	12.431	-	145,946
Research Area 7.4 Reactive Chemical Systems - Enhancing Interfacial Charge Carrier Injection In Semiconductor Nanostructures	US Army Medical Research Acquisition Activity	W911NF-15-2-0052	12.431	-	65,954
Controlling Fundamental Physical Interactions In Strongly-Correlated and Two-Dimensional Electronic Systems With Ultrafast THz Electric Fields	US Army RDECOM Acquisition Center	W911NF-15-10181	12.431	-	153,549
Modulation of Memory T Cells To Control Acquired Bone Marrow Failure	US Army Medical Research Acquisition Activity	W81-XWH-11-1-0294	12.420	-	77,462
A Test-Bed of Secure Mobile Cloud Computing for Military Applications	US Army RDECOM Acquisition Center	W911NF-14-1-0518	12.431	-	65,764
12 - U.S. Department of Defense (Army)				173,984	2,820,953

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Program Title	Pass-Through Grantor	Agency Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Measuring Ionized Air Produced By Various Isotopes for Naval Research Lab	Naval Research Laboratory	N00173-14-P-1824	12.XXX	\$ -	\$ 11,444
Mo Material Characterization	Naval Research Laboratory	N00173-15-P-3946	12.XXX	-	6,821
Hardware-In-the-Loop Power Distribution Testbed for Control and Security	Office of Naval Research	N00014-15-1-2922	12.300	-	84,752
Detection of Explosive Signature Molecules Using Rotational Raman Spectroscopy	Office of Naval Research	N00014-15-1-2574	12.300	-	305,480
Structured Regression In Complex Networks By Fusion of Qualitative Knowledge and Big Data	Office of Naval Research	N00014-15-1-2729	12.300	-	102,698
Exploration of Energetic Manganese Metal-Nitrogen-Oxygen Complexes and Clusters	Office of Naval Research	N00014-16-1-2055	12.300	-	98,291
Far-forward Perfluorochemical Based Protection Against Pulmonary Complications of Hypobaric-Hypoxia (Semper Fi-Air)	Office of Naval Research	N00014-12-1-0597	12.300	-	257,400
Long Range BAA for Navy and Marine Corps Science and Technology	Office of Naval Research	N00014-12-1-0810	12.300	-	145,448
Superconducting Circuits Using Magnesium Diboride Josephson Junctions	Office of Naval Research	N00014-13-1-0052	12.300	-	92,765
Opportunistic Market-based Auction Approach for Distributed Fuzzy Reasoning and Resource Allocations	Office of Naval Research	N00014-13-1-0141	12.300	-	84,758
Exploration of Energetic Manganese Metal-Nitrogen-Oxygen Complexes and Clusters	Office of Naval Research	N00014-13-1-0539	12.300	-	68,991
Predictive Modeling of Patient State and Therapy Optimization	Space and Naval Warfare Systems Command	N66001-11-1-4183	12.910	-	247,031
12 - U.S. Department of Defense (Navy)				-	<u>1,505,879</u>
Noncommutative and Commutative Invariant Theory	National Security Agency	H98230-15-1-0036	12.901	-	36,598
12 - U.S. Department of Defense (NSA)				-	<u>36,598</u>

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Program Title	Pass-Through Grantor	Agency Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Characterizing The Impact of Source Type, Offset, and Receiver Spacing On Experimental Masw Data Using Love Waves	United States Geological Survey	G15AP00024	15.807	\$ -	\$ 57,215
Effects of Age and Colony Experience On Bat Responses To White Nose Syndrome and Consequences for Population Dynamics	US Fish and Wildlife Service	F15AP00956	15.657	-	19,953
Exploration of Caribbean Seamounts	United States Geological Survey	G15AC00051	15.808	-	44,507
Proranger Philadelphia - 2015 Phase 1 Internship, Fall Recruitment & Class Phase	National Park Service	P14AC00154	15.931	-	140,159
Proranger Philadelphia Internship Program	National Park Service	P14AC00154	15.931	-	17,375
Proranger Philadelphia Program - 2015 Leadership Camp	National Park Service	P14AC00154	15.931	-	15,120
Protect Fossil Resources Through the Use of Rare Earth Element Analysis	National Park Service	P12AC30013	15.944	-	2,753
USGS-Temple University Co-operative Research on Geothermal Systems	United States Geological Survey	G13AC00283	15.808	-	88,736
15 - U.S. Department of the Interior				-	385,818
Evaluation of Synthetic Opioid Substances	U. S. Department of Justice	D-15-OD-0096	16.xxx	-	50,881
Towards Greater Effectiveness of the FBIs Anti-gang Violence Strategies	Federal Bureau of Investigation	DJF-16-1200-D-0000439	16.xxx	-	11,953
Towards Greater Effectiveness of the FBIs Anti-gang Violence Strategies	Federal Bureau of Investigation	DJF-14-1200-D-0000545	16.xxx	-	35,929
Measuring Success in Focused Deterrence	U. S. Department of Justice	2013-IJ-CX-0056	16.560	69,154	134,171
Policing Predicted Crime Areas: An Operationally-Realistic Randomized, Controlled Field Experiment	U. S. Department of Justice	2014-R2-CX-0002	16.560	-	154,380
Predictive Modeling Combining Short and Long-term Crime Risk Potential	U. S. Department of Justice	2010-DE-BX-K004	16.560	-	93,253
16 - U.S. Department of Justice				69,154	480,567
Privacy Research In MIL Environments	United Nations Educational, Scientific and Cultural Org	S-FR530-14-GR016	19.040	-	23,239
19 - U.S. Department of State				-	23,239

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**OTHER DIRECT FEDERAL RESEARCH AND DEVELOPMENT AWARDS
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Program Title	Pass-Through Grantor	Agency Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
AUDREY: A Distributed Intelligence and Situational Awareness System for Next Generation First Responders	NASA Jet Propulsion Laboratory	1538486	43.001	\$ -	\$ 14,484
Research Opportunities in Space and Earth Sciences DNA Repair Under Extreme Conditions	National Aeronautics and Space Administration	NNX13AH33G	43.001	71,233	167,277
43 - National Aeronautics and Space Administration				<u>71,233</u>	<u>181,761</u>
Synthesis, Characterization and Biocompatibility of Hydrogel Vitreous Substitutes	Department of Veterans Affairs	RX000657-01	64.999	-	24,104
64 - U.S. Department of Veteran's Affairs				<u>-</u>	<u>24,104</u>
An Integrated Strategy to Improve Green Infrastructure Approaches in Philadelphia Brownfields Area Wide Planning for Philadelphia North of Lehigh Neighborhood	Environmental Protection Agency	83555701	66.509	-	130,559
Visioning Green Stormwater Infrastructure Projects Through a Community-Driven Geodesign Process	Environmental Protection Agency	TR-96341301-0	66.814	-	1,842
66 - Environmental Protection Agency				<u>-</u>	<u>13,958</u>
				-	146,359

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**OTHER DIRECT FEDERAL RESEARCH AND DEVELOPMENT AWARDS
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Program Title	Pass-Through Grantor	Agency Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Advanced Modeling of Ions in Solutions, on Surfaces, and in Biological Environments	US Department of Energy	DE-SC0008726 / 12SC006937	81.049	\$ -	\$ 234,307
Advanced Stirling Power Generation System for Combined Heat and Power	US Department of Energy	DE-AR0000605	81.135	-	27,835
Center for the Computational Design of Functional Layered Materials	US Department of Energy	DE-SC0012575	81.049	1,380,412	3,188,886
Collaborative Proposal	US Department of Energy	DE-SC0014902	81.049	-	16,939
Combining High Level Ab Initio Calculations with Laser Control of Molecular Dynamics	US Department of Energy	DEFG0208ER15983 / 13SC001398	81.049	-	70,093
Exploring the Random Phase Approximation for Materials and Chemical Physics	US Department of Energy	DE-SC0010499	81.049	-	45,170
Fundamental Physics Experiments with Reactor Neutrinos	US Department of Energy	DE-SC0013664	81.049	-	65,106
Fundamental Physics Experiments With Reactor Neutrinos	US Department of Energy	DE-SC0016060	81.049	-	21,306
Magnesium Diboride Thin Films, Multilayers, and Coatings for SRF Cavities	US Department of Energy	DE-SC0011616	81.049	-	268,461
Measurements on the Structure and Dynamics of Matter	US Department of Energy	DE-SC0013405	81.049	-	207,896
Monitoring EGS Stimulation and Reservoir Dynamics with InSAR and MEQ	US Department of Energy	DE-EE0005510	81.087	92,342	103,952
Nuclear Research Using the Electromagnetic Probe Plasmon-Mediated Electrochemical Reactions	US Department of Energy	DE-FG02-94ER40844 / 15SC501642	81.049	-	383,528
Raman Spectroscopic Study of Coupling Between Magnetic Ferroelectric Orders in Nanoscaled Thin Films Superlattices	US Department of Energy	DE-SC0014253	81.049	-	188,213
Shadowing - An Adaptive, Power-Aware Resiliency Framework for Exascale Computing	US Department of Energy	DE-SC0004764	81.049	-	45,185
Strongly Correlated Electron Systems	US Department of Energy	DE-SC0014460	81.049	-	49,135
Vortex Matter in Confined Superconductors and Mesoscopic Hybrid Heterostructures	US Department of Energy	DE-FG02-01ER45872 / 14SC502607	81.049	-	65,251
81 - U.S. Department of Energy				1,472,754	5,175,112

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Schedule C

**OTHER DIRECT FEDERAL RESEARCH AND DEVELOPMENT AWARDS
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Program Title	Pass-Through Grantor	Agency Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Bootstrapping Achievement and Motivation in STEM: An Integrated Cognitive-Motivational Intervention to Improve Biology Grades	US Department of Education	R305A140602	84.305	\$ 104,849	\$ 271,843
e=mc ² : Educating Middle-Grades Teachers for Challenging Contexts	US Department of Education	U350B070030	84.350	-	(612)
Exceptional Coaching for Early Language and Literacy-Enhanced (ExCELL-E): Refining an Effective, Research-based Teacher Professional Development Model	US Department of Education	U411C110111	84.411	236,947	567,178
Identifying Enabling Environments Affecting Adults with Psychiatric Disabilities	US Department of Education	H133G140040	84.133G	-	204
Increasing Community Participation In Adults With Schizophrenia	US Department of Education	H133G130137	84.133	-	7
Language for Reading	US Department of Education	R305A150435	84.305	188,901	370,839
Network for Cognitive and Educational Science	US Department of Education	R305B150014	84.305	-	103,410
RRTC on Community Living and Participation of Individuals with Psychiatric Disabilities	US Department of Education	H133B130014	84.133	4,076	17,753
Special Education Research	US Department of Education	R324A120409	84.324	-	40,581
Story Talk: A Cognitive Research-Based Vocabulary Intervention for Preschoolers	US Department of Education	R305A140034	84.305	246,463	441,843
Temple Teacher Residency	US Department of Education	U336S140039	84.336	120,641	507,515
Temple University Center On Innovations in Learning	US Department of Education	S283B120052-12A	84.283	651,363	1,335,662
84 - U.S. Department of Education				<u>1,553,240</u>	<u>3,656,223</u>
Total Other Direct Federal Research and Development Awards				<u>\$ 3,955,968</u>	<u>\$ 16,821,597</u>

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Schedule D

**OTHER FEDERAL RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
FOR THE YEAR ENDED JUNE 30, 2016**

Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Development of a Real-time PCR Method for the Early Detection of Aquatic Invasive Species in PA Watersheds	Pennsylvania State University	5003-TU-NOAA-0063	NA14OAR4170063	11.417	\$ -	\$ 3,153
Pennsylvania State University					-	3,153
11- U.S. Department of Commerce					-	3,153
Brain-Immune Interactions as the Basis of Gulf War Illness: Gulf War Illness Consortium	Boston University	4500001400	W81XWH-13-2-0072	12.420	-	61,199
Boston University					-	61,199
Mitigating Analytical Bias Through CYCLES and Transformative Learning in Serious Games	Colorado State University	G-2643-1	FA8650-11-C7176	12.xxx	-	24,371
Colorado State University					-	24,371
Magnesium Diboride DC and Data Cables for Digital-RF Systems	Hypres, Inc.	HYP-N00014-14-P-1141	HYP-N00014-14-P-1141	12.xxx	-	3,422
Magnesium Diboride DC and Data Cables for Digital-RF Systems	Hypres, Inc.	HYP-N00014-14-P-1141	HYP-N00014-14-P-1141	12.xxx	-	12,179
Magnesium Diboride DC and Data Cables for Digital-RF Systems	Hypres, Inc.	HYP-N00014-14-P-1141	HYP-N00014-14-P-1141	12.xxx	-	6,000
Hypres, Inc.					-	21,601
Evaluation of High Performance Computing Enabled Multiple-Target Tracking Based on Massive Parallelism for Urban Surveillance Areas	Intelligent Fusion Technology, Inc	IFT021-1	FA8750-15-C-0025	12.xxx	-	106,148
HPC-MTT High Performance Computing Enabled Multiple-Target Tracking for Urban Surveillance Areas	Intelligent Fusion Technology, Inc	012-1	FA8750-14-C-0034	12.xxx	-	12,475
Video to Text (V2T) for Wide Area Motion Imagery	Intelligent Fusion Technology, Inc	010-1	FA8750-13-C-0110	12.xxx	-	2,702
Intelligent Fusion Technology, Inc					-	121,325

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Schedule D

**OTHER FEDERAL RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
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Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Metanorm A Multidisciplinary Approach to the Analysis and Evaluation of Norms and Models of Governance for Cyberspace Massachusetts Institute of Technology	Massachusetts Institute of Technology	5710003537	N00014-13-1-0878	12.300	\$ -	\$ 51,270
Discovery and Optimization of Botulinum Neurotoxin Protease Inhibitors Montclair State University	Montclair State University	W81XVVH-14-C-0090-TEMPLE	W81XWH-14-C-0090	12.420	-	46,426
Electrochemical Imaging and Mechanistic Studies On the Nanometer Scale Northwestern University	Northwestern University	SP0022325-PROJ0009066	FA9550-14-1-0003	12.800	-	195,372
RTLA INRMP Contract GIS Contract Forestry Contract RTLA Seasonal ITAM Contract Pennsylvania Department of Military and Veterans Affairs	Pennsylvania Department of Military and Veterans Affairs Pennsylvania Department of Military and Veterans Affairs Pennsylvania Department of Military and Veterans Affairs Pennsylvania Department of Military and Veterans Affairs Pennsylvania Department of Military and Veterans Affairs Pennsylvania Department of Military and Veterans Affairs	PO# 4300420558 PO# 4300420055 PO# 4300420590 PO# 4300420056 PO # 4300419472 PO# 4300420564	Coop Agreement MDEP Coop Agreement MDEP Coop Agreement MDEP Coop Agreement MDEP Coop Agreement MDEP Coop Agreement MDEP	12.xxx 12.xxx 12.xxx 12.xxx 12.xxx 12.xxx	- - - - - -	85,641 369,120 106,871 302,893 11,790 116,074 992,389
Auxiliary System Sensor Fusion Algorithm Development Technical Documentation Inc	Technical Documentation Inc	N112-159-II-001 (TDI)	N000014-13-C-0118	12.xxx	-	66,706
Assessment of Severe Extremity Wound Bioburden at the Time of Definitive Wound Closure or Coverage: Correlation with Subsequent Post-Closure Deep Wound Infection Local Antibiotic therapy To Reduce Infection After Operative Treatment of Fractures At High Risk of Infection the Johns Hopkins Bloomberg School of Public Health	the Johns Hopkins Bloomberg School of Public Health the Johns Hopkins Bloomberg School of Public Health	W81XWH-09-2-0108 W81XWH-10-2-0134	W81XWH-09-2-0108 W81XWH-10-2-0134	12.420 12.xxx	- -	(309) 203 (106)
Beta-Blockers for the Prevention of Acute Exacerbations of COPD Beta-Blockers for the Prevention of Acute Exacerbations of COPD Beta Blockers for the Prevention of Acute Exacerbations of COPD University of Alabama	University of Alabama at Birmingham University of Alabama at Birmingham University of Alabama	000507860-012 000507860-012 000507860-001	W81XWH-15-1-0705 W81XWH-15-1-0705 W81XWH-15-1-0705	12.420 12.420 12.420	- - -	9,101 15,225 119,518 143,844

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**OTHER FEDERAL RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
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Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Mathematical Modeling and Experimental Validation of Ultrafast Nonlinear Light-Matter Coupling Associated with Filamentation in Transparent Media	University of Arizona	Y561921	FA9550-10-1-0561	12.630	\$ -	\$ 24,157
University of Arizona					-	24,157
Precision Chemical Dynamics and Quantum Control of Ultracold Molecular Ion Reactions	University of California	1000G SA787	W911NF-11-1-0378	12.431	-	42,701
University of California					-	42,701
Grand Alliance Care Consortium	University of Michigan	3004015808	W81XWH-BAA 14-1	12.420	-	12,443
University of Michigan					-	12,443
TBI Assessment of Readiness Using a Gait Evaluation Test (TARGET): Development of a Portable mTBI Screening Device	University of North Carolina at Greensboro	20140275	W81XWH-15-1-0094	12.420	-	81,776
University of North Carolina at Greensboro					-	81,776
Co-Prime Frequency and Aperture Design for Hf Surveillance, Wideband Radar Imaging, and Nonstationary Array Processing	Villanova University	527934Amin	N00014-13-1-0061	12.300	-	1,114
Villanova University					-	1,114
Design, Synthesis and Characterization of Hybrid Stratified Mof-Plasmonic Nanoparticle Materials for Detection and Destruction of Chemical Agents	University of Pittsburgh	0048028(412078-1)	HDTRA1-16-1-0044	12.351	-	477
University of Pittsburgh					-	477
Center for Thermo-Mechanical Processing of Materials by Design	Worcester Polytechnic Institute	15-215456-04-00	W911NF-10-2-0098	12.431	-	1,342
Center for Thermo-Mechanical Processing of Materials by Design	Worcester Polytechnic Institute	14-215454-00	W911NF-10-2-0098	12.431	-	25,956
Worcester Polytechnic Institute					-	27,298
High-Resolution Quantum Control of Chemical Reactions	Yale University	C13J11494(J00210)	W911NF-12-1-0476	12.431	-	63,394
Yale University					-	63,394
12 - U.S. Department of Defense					-	1,977,757

(Continued)

**TEMPLE UNIVERSITY—
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Schedule D

**OTHER FEDERAL RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
FOR THE YEAR ENDED JUNE 30, 2016**

Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Assessing the Vulnerability of Sensitive Karst Habitats Containing RTE Species in Chesapeake and Ohio Canal National Historical Park	West Virginia University	12-179-TU	H6000082000	15.xxx	\$ -	\$ 6,401
West Virginia University					-	6,401
15 - U.S. Department of the Interior					-	6,401
National Evaluation of the Community Based Violence Prevention Demonstration	John Jay College	SUBCON# 49236-A	2010-MU-FX-0007	16.123	-	13,078
John Jay College					-	13,078
Technical Assistance to Wilmington VRN	BJA National Training and Technical Assistance Center	20150924-123216-01	20150924-123216-01	16.751	-	10,887
BJA National Training and Technical Assistance Center					-	10,887
Philadelphia Smart Policing Project	Philadelphia Police Department	CONTRACT # 1620285	2009-DG-BX-0037	16.751	-	40,272
Philadelphia Smart Policing Project	Philadelphia Police Department	CONTRACT # 1620285	2009-DG-BX-0037	16.738	-	40,272
Philadelphia Police Department					-	80,544
Gangs, Social Networks and Geography: Understanding the Factors Associated with Gang Desistance	Rand Corporation	9920120096	2011-JV-FX-0105	16.544	-	74,703
Rand Corporation					-	74,703
Smart Probation: Reducing Prison Populations, Saving Money, and Creating Safer Communities	The First Judicial District of Pennsylvania	NO ID PROVIDED	2013-SM-BX-0004	16.812	-	68,819
The First Judicial District of Pennsylvania					-	68,819
16 - U.S. Department of Justice					-	248,031
Assessment of Deicing Performance and Potential Environmental Impacts of Winter Roadway Maintenance Materials Enhancers	Pennsylvania Department of Transportation	4400011166	UNKNOWN	20.205	-	43,703
Winter Roadway Maintenance Material Enhancers (Field) Evaluation Work Order (Wo) 005	Pennsylvania Department of Transportation	4400011166	UNKNOWN	20.205	-	37,186
Environmental and Cost Effectiveness of Partially Grouted Riprap for Scour Countermeasure	Pennsylvania Department of Transportation	TEM WO 001	UNKNOWN	20.205	6,364	49,754
Pennsylvania Department of Transportation					6,364	130,643

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**OTHER FEDERAL RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
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Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
R27-150, Revised Condition Rating Survey Models To Reflect All Distresses University of Illinois	University of Illinois	2011-05776-42	UNKNOWN	20.205	\$ -	\$ 6,103
Evaluation of Wisconsin Department of Transportation Qmp (Quality Management Program) Activities and Impacts On Pavement Performance Wisconsin Department of Transportation 20 - U.S. Department of Transportation	Wisconsin Department of Transportation	0092-15-05	UNKNOWN	20.205	-	4,615
Investigation and Optimization of Thin MgB2 Superconducting Films for THz HEB Mixer Development California Institute of Technology	California Institute of Technology	1487923	NNN12AA01C	43.xxx	-	87,303
STEM Academic Research Training Engaging Underrepresented Pennsylvanians Pennsylvania State University 43 -National Aeronautics and Space Administration	Pennsylvania State University	4924-TU-NASA-R34A	NNX13AR34A	43.008	-	14,339
Aphasic Comprehension: Conflict Resolution and Short-term Memory Pittsburgh Department of Veterans Affairs	Pittsburgh Department of Veterans Affairs	646D57132 MARTIN	001145-R	64.xxx	-	12,357
Wound Dressings Continuously Deliver Analgesics for Chronic Pain Management University of Pennsylvania 64 - U.S. Department of Veteran's Affairs	University of Pennsylvania	556154	B6205R	64.xxx	-	10,843
Performance and Effectiveness of Urban Green Infrastructure: Maximizing Benefits At the Subwatershed Scale Through Measurement, Modeling, and Community-Based Implementation Swarthmore College	Swarthmore College	NO ID PROVIDED	83555501	66.418	-	32,131
Volume Reduction GI Stormwater Control Measures Villanova University 66 - U.S. Environmental Protection Agency	Villanova University	FY 15-0011 #5-27952-7423	83555601	66.509	-	208
					-	208
					-	32,339

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FOR THE YEAR ENDED JUNE 30, 2016**

Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
MgB2 Thin Film Deposition on RF Cavities	Argonne National Laboratory	5F-30702	DE-AC02-06CH11357	81.xxx	\$ -	\$ 6,110
Microfluidic Synthesis of Vo2 Nanocrystals	Argonne National Laboratory	6F-31422	DE-AC02-06CH11357	81.xxx	-	4,922
MgB2 Thin Film Deposition on RF Cavities	Argonne National Laboratory	4F-30601	DE-AC02-06CH11357	81.xxx	-	(3,330)
Argonne National Laboratory					-	7,702
Design and Assembly of Fast and Lightweight Barrel and Forward-Tracking Prototype Systems for an EIC	Brookhaven National Laboratory	223228	DE-AC02-98CH10886	81.xxx	-	116,411
QCD Town Meeting #2	Brookhaven National Laboratory	442313	Brookhaven Nat Lab	81.xxx	-	6,829
Brookhaven National Laboratory					-	123,240
QCD Town Meeting	Jefferson Science Association	442313	Brookhaven Nat Lab	81.xxx	-	10,000
Jefferson Science Association					-	10,000
Low-Cost Steel Concrete Composite Vessel for Forecourt Hydrogen Storage At 875 Bar Or Greater	Oak Ridge National Laboratory	400136467	DE-AC05-00OR22725	81.087	-	73,404
Oak Ridge National Laboratory					-	73,404
Bradys Geothermal Field EGS Project Geomechanical Analysis	Ormat Nevada Inc.	GO-18200	DOE/Sandia ABI-85	81.087	-	(2,333)
Ormat Nevada Inc.					-	(2,333)
Enhanced Geothermal System Concept Testing and Development at Milford City Utah Forge Site	State of Utah	160809	UNKNOWN	81.087	-	10,000
State of Utah					-	10,000
Poroelastic Tomography By Adjoint Inverse Modeling of Data From Seismology, Geodesy, and Hydrology	University of Wisconsin	578K712	DE-EE0006760	81.087	-	42,052
University of Wisconsin					-	42,052
Influence Of Fault Slip Mechanical Interaction On The Evolution Of Permeability At Brady's Geothermal Field	University of California	NO. 7212149	DE-AC02-05CH11231	81.xxx	-	5,107
University of California					-	5,107
81 - U.S. Department of Energy					-	269,172

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**OTHER FEDERAL RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
FOR THE YEAR ENDED JUNE 30, 2016**

Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Center for the Analysis of Postsecondary Readiness Descriptive Study (CAPR)	MDRC	NO ID PROVIDED	R305C14007	84.305	\$ -	\$ 165,283
Center for the Analysis of Postsecondary Readiness Descriptive Study (CAPR)						<u>165,283</u>
Learning Enhanced Through The Nature of Science (LENS): Interdisciplinary Sustainable Professional Development	Old Dominion University Research Foundation	13-178-532151	SS366B120047-60730AA-876	84.366	-	3,275
Project D 'n' A: Building Blocs for Middle School Science Literacy	Old Dominion University Research Foundation	14-207-545961	S366B12007-60730BB-876	84.366	-	15,258
Old Dominion University Research Foundation						<u>18,533</u>
Math By Example	Strategic Education Research Partnership Institute	MBE2015TU	R305A150456	84.305	-	131,822
Strategic Education Research Partnership Institute						<u>131,822</u>
Research and Training Center on Community Living	University of Minnesota	A003856706	H1338130006	84.133	-	9,482
University of Minnesota						<u>9,482</u>
Development of a Multi-faceted Software Evaluation for Home Reintegration: There's an App for That?	University of Wisconsin - Milwaukee	153405526	H133G140222	84.133	-	10,037
University of Wisconsin - Milwaukee						<u>10,037</u>
Spatial Training in Preschool: An Avenue to STEM Success	University of Delaware	37804	R305A140385	84.305	-	128,730
IES - Using Developmental Science to Design a Computerized Preschool Language Assessment	University of Delaware	25647	R305A110284	84.305	-	87,368
University of Delaware						<u>216,098</u>
Coordinating Multiple Representations: A Comparison of Eye Gaze Patterns of High School Students Who Do and Do Not Enroll In Calculus - A Type 1 Project	University of Illinois	2015-05761-02	R305A140700	84.305	-	21,708
University of Illinois						<u>21,708</u>
Increasing Vocabulary in Preschoolers: Using Cognitive Science to Guide	Vanderbilt University	21858-S2	R305A110128	84.305	-	6,339
Vanderbilt University						<u>6,339</u>
84 - U.S. Department of Education						<u>579,302</u>
Total Other Federal Research and Development Awards from Pass-through Grantors (excluding ARRA funds)					\$ 6,364	\$ 3,382,358

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Schedule D

**OTHER FEDERAL RESEARCH AND DEVELOPMENT AWARDS FROM PASS-THROUGH GRANTORS
FOR THE YEAR ENDED JUNE 30, 2016**

Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Development of a Geological and Geomechanical Framework for the Analysis of MEW in EGS Experiments	University of Oklahoma	2015-57	DE-EE00002757	81.087	\$ -	\$ 9,871
University of Oklahoma					-	9,871
81 - U.S. Department of Energy					-	9,871
Total Other Federal Research and Development ARRA Awards from Pass-through Grantors					\$ -	\$ 9,871
GRAND TOTAL - Other Federal Research and Development Awards from Pass-through Grantors					\$ 6,364	\$ 3,392,229

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Schedule E

DIRECT FEDERAL AWARDS FOR OTHER PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2016

Program Title	Pass-Through Grantor	Agency Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Deserio Chair of Strategic Intelligence Position 12 - U.S. Department of Defense	US Army War College (USAWC)	NO ID PROVIDED	12.999	\$ -	\$ 44,013
Proranger Philadelphia Program - Phase I and II, Class and Leadership Camp Phase 15- U.S. Department of the Interior	National Park Service	P14AC00154	15.931	-	55,234
National Deaf-Blind Equipment Distribution Program (NDBEDP) National Deaf-Blind Equipment Distribution Program (NDBEDP) 32 - U.S. Federal Communications Commission	Federal Communications Commission Federal Communications Commission	NDBEDP DA-15-722 NDBEDP DA13-1488	32.001 32.001	- -	172,453 3,809
1st iBEGIN Conference International Business, Economic Geography and Innovation Career Workshop Graduate Research Fellowship Program (GRFP) Teachers as Scientists/Scientists as Teachers Workshop: Privacy in an ERA of Big Data 47 - National Science Foundation	National Science Foundation National Science Foundation National Science Foundation National Science Foundation National Science Foundation	SMA-1551970 CCF-1301774 DGE-1144462 DGE 0841377 SES-1449619	47.075 47.070 47.076 47.076 47.075	- - - - -	26,671 18,589 461,334 (15,735) 8,481
Assistive Technology Act Math Science Upward Bound Program National/Regional Center for International Business Education and Research Student Support Services Upward Bound Upward Bound Math and Science Program 84 - U.S. Department of Education	US Department of Education US Department of Education US Department of Education US Department of Education US Department of Education US Department of Education	H224A140038-14A 0E-P047M70224-09 PA220A140038 P042A101270 P047A121393 P047M120474	84.224A 84.047 84.220A 84.042 84.047 84.047	(39,507) - - - - -	(242,739) 3,380 240,741 32,739 304,506 272,337
				(39,507)	610,964

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Schedule E

**DIRECT FEDERAL AWARDS FOR OTHER PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2016**

Program Title	Pass-Through Grantor	Agency Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Advanced Clinical Education and Interprofessional Training (ACE IT)	Health Resources and Services Administration	1 G02HP27965-01-00	93.243	\$ -	\$ 447,465
Advanced Education Nursing Traineeship (AENT) Program	Health Resources and Services Administration	6A10HP27194-02-01	93.358	-	305,050
Assistive Technology Mandatory	Administration for Community Living	90AG0017-01-00	93.464	121,966	806,833
Campus Suicide and Prevention Initiative	National Institutes of Health	5U79SM060536-03	93.243	-	112,428
Campus Suicide and Prevention Initiative	National Institutes of Health	1U79SM060536-01	93.243	-	(153,726)
Gait and Clinical Movement Analysis Society 2016 Annual Meeting	National Institutes of Health	1R13HD088076-01	93.865	-	9,000
HCOP for Community Health Workers	Health Resources and Services Administration	1 G06HP27892-01-00	93.329	10,000	174,488
HIT Career Pathways for TANF Recipients and Low Income	Administration for Children and Families	90FX0009-04-00	93.093	-	(2,413)
HIT Career Pathways for TANF Recipients and Low Income	Administration for Children and Families	90FX0009-05-00	93.093	57,114	647,054
Postdoctoral Training in General, Pediatric and Public Health Dentistry and Dental Hygiene	Health Resources and Services Administration	D88HP20124-01-00	93.059	-	1,883
Pre-Doctoral Training in General, Pediatric and Public Health Dentistry or Dental Hygiene	Health Resources and Services Administration	1 D85HP20040-01-00	93.884	-	1,581
Step Up in Health Related Research	National Institutes of Health	5R25HL096331-08	93.837	-	92,198
University Center for Excellence in Developmental Disabilities	Administration for Children and Families	90DD0705-02-00	93.632	-	78
University Center for Excellence in Developmental Disabilities	Administration for Children and Families	90DD0705-03-00	93.632	-	(13,085)
University Center for Excellence in Developmental Disabilities	Administration for Community Living	90DD0705-04	93.632	18,264	536,642
Using Academic-Community Partnerships to Address Obesity and Health Literacy	National Institutes of Health	1R13HD075485-01	93.865	-	8,610
93 - U.S. Department of Health and Human Services				207,344	2,974,086
Total Direct Federal Awards for Other Programs (excluding ARRA funds)				\$ 167,837	\$ 4,359,899
Temple Noyce Teacher (TNT) Scholars Program	National Science Foundation	DUE-0934859	47.082	\$ -	\$ 184,660
47 - National Science Foundation				-	184,660
Total Direct Federal ARRA Awards for Other Programs				\$ -	\$ 184,660
GRAND TOTAL - Direct Federal Awards for Other Programs				\$ 167,837	\$ 4,544,559

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Schedule F

FEDERAL AWARDS FOR OTHER PROGRAMS FROM PASS-THROUGH GRANTORS
FOR THE YEAR ENDED JUNE 30, 2016

Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
2015 Navy GPSC AY Programming	McKean Defense Group	N00178-04-D-4078EHP8	N00178-04-D-4078 EHP8	12.xxx	\$ -	\$ 45,000
Stem-Up Pre-College Leadership Experience	McKean Defense Group	N00178-04-D-4078 EHP8	N00178-04-D-4078 EHP8	12.xxx	-	26,400
Stem-Work At Sea - Residential Stem Summer Camp	McKean Defense Group	N00178-04-D-4078 EHP8	N00178-04-D-4078 EHP8	12.xxx	-	50,561
McKean Defense Group					-	121,961
DLA 2014-2015	University of Pennsylvania	564667-C	SP4800-15-2-1536	12.002	-	3,606
DLA 2015-2016 Sbdc	University of Pennsylvania	567196-C	UNKNOWN	12.002	-	50,989
University of Pennsylvania					-	54,595
12 - U.S. Department of Defense					-	176,556
Norris Summer Program	Philadelphia Housing Authority	NO ID PROVIDED	UNKNOWN	14.881	46,890	91,697
The Norris Community After School Program	Philadelphia Housing Authority	NO ID PROVIDED	UNKNOWN	14.881	150,351	194,261
Philadelphia Housing Authority					197,241	285,958
14 - U.S. Department of Housing & Urban Development					197,241	285,958
Philadelphia Cease Fire & City of Philadelphia OJJDP Collaboration	Philadelphia Office of the Managing Director	1320601	UNKNOWN	16.548	-	405,614
Philadelphia Office of the Managing Director					-	405,614
16- U.S. Department of Justice					-	405,614
Temple Instructional Technology Grant	Pennsylvania Department of Education	AET-16-0000	PI-25823-14-SS-A-42	17.267	-	14,650
Pennsylvania Department of Education					-	14,650
Community Health Worker Training	District 1199C Training and Upgrade Fund	MOU District 1199C	SGA/DFA PY-13-07	17.270	-	28,754
District 1199C Training and Upgrade Fund					-	28,754
Opportunity Youth With a Secondary Credential	Philadelphia Youth Network, Inc.	10369Y134	UNKNOWN	17.259	-	334,705
Out-of-School GED to College	Philadelphia Youth Network, Inc.	Y173-10242	UNKNOWN	17.261	-	25,907
Out-of-School Youth Employment Project (YEP)	Philadelphia Youth Network, Inc.	Y134-10245	UNKNOWN	17.261	-	27,717
Philadelphia Youth Network, Inc.					-	388,329
17 - U.S. Department of Labor					-	431,733
Pennsylvania Space Grant Consortium	Pennsylvania State University	4176-TU-NASA-K74H	NNX10AK74H	43.002	-	7,264
Student Space Exploration & Embedded Systems Laboratory						
Summer Program In Electrical & Computer Engineering for High School Students UndergraduateGraduate ScholarshipFellowship Program	Pennsylvania State University	5241-TU-NASA-K06H	NNX15AK06H	43.008	-	17,841
Pennsylvania State University					-	25,105
43- National Aeronautics and Space Administration					-	25,105

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Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Philadelphia Regional Noyce Partnership New Teacher Support Program Bryn Mawr College	Bryn Mawr College	2-46785	DUE-439790	47.076	\$ -	\$ 16,367
Greater Philadelphia Region LSAMP-Philadelphia AMP Initiative (Senior Level Alliance) Drexel University	Drexel University	235920	HRD-1408052	47.076	-	14,718
Regional Undergraduate Mathematics Conferences The Mathematical Association of America 47 - National Science Foundation	The Mathematical Association of America	DMS-0846477	DMS-0846477	47.049	-	984
Sandy Phase II - Part 2 SBA 2015 SBA 2016 Small Business Development Center 2014 University of Pennsylvania 59 - Small Business Administration	University of Pennsylvania University of Pennsylvania University of Pennsylvania University of Pennsylvania	562936-B 5-65897-1 5-68306-I 5-62937-I	SBAHQ-13-E-0011 SBAHQ-14-B-0055 SBAHQ-16-B-0043 SBAHQ-14-B-0055	59.037 59.037 59.037 59.037	- - - -	7,903 136,142 129,976 10
Simon Gratz High School Mastery Charter Philadelphia Ceasefire Mastery Charter Schools	Mastery Charter Schools	NO ID PROVIDED	S377A120039	84.377	-	146,194
Adult Basic Education Program Workforce Education and Lifelong Learning Center for Professional Development In Career and Technical Education	Pennsylvania Department of Education Pennsylvania Department of Education Pennsylvania Department of Education	064-15-0046 041-14-0046 119-16-0001	V002A140039 V002A120039 V048A150038	84.002 84.002 84.048	315 -	819 554 1,111,963
Workforce Education and Lifelong Learning Pde Able 064 (2015-16) Center for Professional Development in Career and Technical Education Pennsylvania Department of Education	Pennsylvania Department of Education Pennsylvania Department of Education	064-16-0046 119-15-0004	UNKNOWN UNKNOWN	84.002 84.048	1,600 -	309,272 (5,014)
Comprehensive Statewide Needs Assessment: The Pennsylvania Office of Vocational Rehabilitation Pennsylvania Department of Labor and Industry	Pennsylvania Department of Labor and Industry	FC# 4000019610 SFY 2015-2016	UNKNOWN	84.126	-	70,178
New Choices Career Development (2016) Pennsylvania Women Work	Pennsylvania Women Work	6700	UNKNOWN	84.047	-	7,380
Gear Up Trustees of the University of Pennsylvania	Trustees of the University of Pennsylvania	565998/1004778714152	P334A140100	84.334	-	208
MESA GEARUP Scholars Philadelphia School District	Philadelphia School District	568331	ABC code 312X-G58-97A0-2260-3291	84.334	-	33,645
Mid-Atlantic ADA Center TransCen, Inc. 84 - U.S. Department of Education	TransCen, Inc.	PIAT	H133A110017	84.133	-	2,042
					1,915	1,677,241

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Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Access Matters FY16 Delegate Agreement	Access Matters	Contract# 160601	UNKNOWN	93.217	\$ -	\$ 262,867
Access Matters FY16 Delegate Agreement	Access Matters	Contract# 160601	UNKNOWN	93.994	-	13,955
Access Matters FY16 Delegate Agreement	Access Matters	Contract# 160601	UNKNOWN	93.667	-	26,936
Access Matters FY16 Delegate Agreement	Access Matters	Contract# 160601	UNKNOWN	93.283	-	9,736
Delegate Agreement ACCESS MATTERS -FFS	Access Matters	160601 FFS	UNKNOWN	93.977	-	8,171
Delegate Agreement ACCESS MATTERS -FFS	Access Matters	160601 FFS	UNKNOWN	93.283	-	76,807
Family Planning Council Delegate Agency Contract	Access Matters	140601	UNKNOWN	93.217	-	(2,397)
Family Planning Council Delegate Agency Contract	Access Matters	140601	UNKNOWN	93.994	-	(374)
Family Planning Council Delegate Agency Contract	Access Matters	140601	UNKNOWN	93.667	-	(303)
Family Planning Council Delegate Agency Contract	Access Matters	140601	UNKNOWN	93.217	-	(92)
FY 15 Delegate Contract	Access Matters	150601	UNKNOWN	93.217	-	(36,567)
FY 15 Delegate Contract	Access Matters	150601	UNKNOWN	93.994	-	(5,705)
FY 15 Delegate Contract	Access Matters	150601	UNKNOWN	93.667	-	(4,616)
FY 15 Delegate Contract	Access Matters	150601	UNKNOWN	93.217	-	(1,400)
FY 16 Integrating Routine HIV Testing and Linkage To HIV Care and Treatment In Family Planning	Access Matters	CONTRACT# 164007	FPHPA006110-03	93.217	-	72,270
FY 15 Integrating Routine HIV Testing and Linkage to HIV Care and Treatment in Family Planning	Access Matters	CONTRACT# 154007	FPHPA006110-02	93.217	-	15,565
HIV Counseling ACCESS MATTERS -FFS	Access Matters	140602-FFS	UNKNOWN	93.217	-	9,091
Part D Ryan White C.A.R.E Act Services to Women, Children, Youth & Families	Access Matters	#156306	5H12HA24848	93.153	-	13,244
Part D Ryan White C.A.R.E Act Services to Women, Children, Youth & Families	Access Matters	166306	H12HA24848-04	93.153	-	43,925
Access Matters					-	501,113
Driving Interdisciplinary Education	Association for Prevention Teaching and Research(APTR)	15-09-PE-03	5U36OE000005-03	93.283	-	5,000
Association for Prevention Teaching and Research(APTR)					-	5,000
Leadership Education in Neurodevelopmental Disabilities (LEND) Program	Children's Hospital of Philadelphia	204510616-P	2T73MC00051-11-00	93.110	-	35,440
UAP Leadership Education in Neurodevelopmental and Related Disabilities	Children's Hospital of Philadelphia	FP1180_SUB01_03 204510615	T73MC00051	93.110	-	382
Children's Hospital of Philadelphia					-	35,822
HIV Outpatient Study (HOPS)	Cerner Corporation	200-2011-41872	UNKNOWN	93.200	-	8,207
The HIV Outpatient Study (HOPS)	Cerner Corporation	CONTRACT 200-2015-63931	UNKNOWN	93.xxx	-	4,553
Cerner Corporation					-	12,760
Qmra Iii - Quantitative Microbial Risk Assessment Interdisciplinary Instructional Institute	Michigan State University	RC104246TU	1R25GM108593-01	93.859	-	30,942
Michigan State University					-	30,942
Southeast Pennsylvania Lead and Healthy Homes Program	National Nursing Centers Consortium	NO ID PROVIDED	01-0560081	93.994	-	11,683
National Nursing Centers Consortium					-	11,683

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Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Promoting Adolescent Health Through School-Based HIV/STD Prevention and School-Based Surveillance:FOA PS13-1308	Pennsylvania Department of Education	440001116	UNKNOWN	93.079	\$ -	\$ 29,684
Pennsylvania Department of Education					-	29,684
Healthy Youth PA	Pennsylvania Department of Health	SAP #4100069737	UNKNOWN	93.235	51,000	230,071
Emergency Preparedness Workshops	Se Ahec-Pa Department of Health	PO#: 4300468706	UNKNOWN	93.069	-	70,112
Community Preparedness – PHEP Ebola Supplemental	Pennsylvania Department of Health	44000011166	UNKNOWN	93.243	-	120,227
Respite Care Program	Pennsylvania Department of Health	4100069680	UNKNOWN	93.994	-	233,525
Respite Care Program	Pennsylvania Department of Health	4100066785	UNKNOWN	93.994	-	(13,207)
Pennsylvania Department of Health					51,000	640,728
Office of Income Management - Needs Assessment	Pennsylvania Department of Public Welfare	117671	UNKNOWN	93.556	-	12,160
Family and Consumer Training	Pennsylvania Department of Public Welfare	SAP: 4000015402	UNKNOWN	93.778	2,742	119,851
Family and Consumer Training	Pennsylvania Department of Public Welfare	SAP: 4000015402	UNKNOWN	93.768	464	20,301
Certified Investigators Training Program	Pennsylvania Department of Public Welfare	440001116	UNKNOWN	93.778	-	153,641
Consumer and Family Training Project	Pennsylvania Department of Public Welfare	4000015402	UNKNOWN	93.778	520	902
Consumer and Family Training Project	Pennsylvania Department of Public Welfare	4000015402	UNKNOWN	93.768	88	153
Pennsylvania Department of Public Welfare					3,814	307,008
Community Board Inclusion	Pennsylvania Developmental Disabilities Council	4100064057	UNKNOWN	93.630	-	64,209
Emergency Preparedness	Pennsylvania Developmental Disabilities Council	4100064502	UNKNOWN	93.630	-	72,876
Parent Leadership in Inclusive Education	Pennsylvania Developmental Disabilities Council	4100059529 PARENT LEADERSHIP	UNKNOWN	93.630	-	66,018
Person Driven Services	Pennsylvania Developmental Disabilities Council	63832 PERSON DRIVEN SERVICES	UNKNOWN	93.630	6,200	100,647
Transition Discovery	Pennsylvania Developmental Disabilities Council	64369 TRANSITION DISCOVERY	UNKNOWN	93.630	62,388	127,089
Transitions in Aging	Pennsylvania Developmental Disabilities Council	67071 TRANSITIONS IN AGING	UNKNOWN	93.630	-	95,639
Transitions in Aging and Adulthood for People with Developmental Disabilities	Pennsylvania Developmental Disabilities Council	4100059095 TRANS AGING	UNKNOWN	93.630	-	2,678
Pennsylvania Developmental Disabilities Council					68,588	529,156
Area Health Education Centers (AHEC) Maintenance and Enhancement	Pennsylvania State University	SEPHP06111-11	U77HP06111-09-00	93.107	56,052	56,052
Model State-Supported Area Health Education Centers (SEAHEC)	Pennsylvania State University	SEPHP06111-10	U77HP06111-10-00	93.867	-	76,448
Pennsylvania State University					56,052	132,500
Kinship Care Program	Philadelphia Corporation for the Aging	313-75-3114	75-0142-0-1-506	93.052	-	(44)
Kinship Care Program	Philadelphia Corporation for the Aging	313-75-3116	UNKNOWN	93.052	-	61,297
Kinship Care Program	Philadelphia Corporation for the Aging	313-75-3114	75-0142-0-1-506	93.052	-	1,260
Philadelphia Corporation for the Aging					-	62,513

(Continued)

**TEMPLE UNIVERSITY—
OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Schedule F

**FEDERAL AWARDS FOR OTHER PROGRAMS FROM PASS-THROUGH GRANTORS
FOR THE YEAR ENDED JUNE 30, 2016**

Program Title	Pass-Through Grantor	Agency Number	Federal ID Number	CFDA Number	Subrecipient Expenditures	Federal Expenditures
Intellectual Disability Services	Philadelphia Department of Public Health	CONTRACT #: 13-20733	UNKNOWN	93.778	\$ -	\$ 140,980
Part A Supplement Ryan White HIV/AIDS Treatment Modernization Act	Philadelphia Department of Public Health	1320711-04 (RS5648)	RWS5648	93.914	-	96,696
Intellectual Disability Services	Philadelphia Department of Public Health	CONTRACT NUMBER 13-20733-02	UNKNOWN	93.778	-	8,466
Care Services Case Management / Minority AIDS Initiative Program for Part A	Philadelphia Department of Public Health	RM5003	RM5003	93.914	-	115,676
Ambulatory/Outpatient HIV Medical Care Services	Philadelphia Department of Public Health	RM5002	RM5002	93.914	-	203,315
HIV Screening and Testing In Health Care Settings	Philadelphia Department of Public Health	CPB5006	CPB5006	93.940	-	27,478
HIV Screening and Testing In Health Care Settings	Philadelphia Department of Public Health	CPB6006	CPB6006	93.940	-	28,440
Part A Supplement Ryan White HIV/AIDS Treatment Modernization Act	Philadelphia Department of Public Health	1320711-05	RWS5648	93.914	-	37,032
Care Services Case Management	Philadelphia Department of Public Health	CONTRACT#: 1320710-RM6003	H89HA00013	93.914	-	46,940
Rental of Temple Center City Classrooms	Philadelphia Department of Public Health	13-20472-07	UNKNOWN	93.658	-	17,567
MAI Ambulatory Outpatient Medical Care Services	Philadelphia Department of Public Health	CONTRACT#: 1320710-RM6002	H89HA00013	93.914	-	116,804
Philadelphia Department of Public Health					-	839,394
Pediatric Nurse Practitioner: Jelic	Philadelphia Health Management Corporation	NO ID PROVIDED	UNKNOWN	93.527	-	11,158
Pediatric Nurse Practitioner: Jelic	Philadelphia Health Management Corporation	NO ID PROVIDED	UNKNOWN	93.224	-	7,860
Outreach Contract 2015-2016	Philadelphia Health Management Corporation	NO ID PROVIDED	UNKNOWN	93.527	-	28,648
Outreach Contract 2015-2016	Philadelphia Health Management Corporation	NO ID PROVIDED	UNKNOWN	93.224	-	20,181
Philadelphia Health Management Corporation					-	67,847
ITSRG -PYN 2014 WorkReady Summer Program - INTERNSHIP	Philadelphia Youth Network, Inc.	10283 / S172	UNKNOWN	93.558	-	20,800
Summer Workready Work Experience Model	Philadelphia Youth Network, Inc.	S324	UNKNOWN	93.558	-	26,166
Workready Philadelphia Summer Program 2016	Philadelphia Youth Network, Inc.	104665324	UNKNOWN	93.558	-	10,837
Philadelphia Youth Network, Inc.					-	57,803
Educational Support for Achieving Independence Center	Valley Youth House	NO ID PROVIDED	UNKNOWN	93.674	-	74,240
Valley Youth House					-	74,240
Pennsylvania System of Care Partnership Workshops	University of Pittsburgh	GRANT ID SMS9056	1 U79 SM059056	93.104	-	151
University of Pittsburgh					-	151
93 - U.S. Department of Health and Human Services					179,454	3,338,344
Jumpstart Program	Jumpstart National	GRANT NUMBER 610200	UNKNOWN	94.006	-	83,159
Jumpstart Program	Jumpstart National	GRANT# 610200	UNKNOWN	94.006	-	12,635
Jumpstart National					-	95,794
Next Steps Americorps FY 1516	University of Pennsylvania	567268/10049377/17489	UNKNOWN	94.006	-	3,873
University of Pennsylvania					-	3,873
94- U.S. Corporation for National and Community Service					-	99,667
Severe Winter Storm and Snowstorm Jonas	Pennsylvania Emergency Management Agency	NO ID PROVIDED	FEMA 4267 DR PA 101 08AD8 00	97.036	-	172,429
Pennsylvania Emergency Management Agency					-	172,429
97 - U.S. Department of Homeland Security					-	172,429
Total Federal Awards for Other Programs from Pass-through Grantors					\$ 378,610	\$ 6,918,747

(Concluded)

TEMPLE UNIVERSITY— OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2016

(1) BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) summarizes the expenditures of Temple University – Of The Commonwealth System of Higher Education (“Temple University”) under programs of the federal government for the year ended June 30, 2016. The schedule does not include the federal funding awarded to Temple University Health System, Inc. and its subsidiaries (“TUHS”). Separate audits in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) were performed for TUHS for the year ended June 30, 2016.

Because the Schedule presents only a selected portion of the operations of Temple University, it is not intended to, and does not, present the financial position, revenues, expenses, and changes in net assets of Temple University.

For the purposes of the Schedule, federal awards include all grants, contracts, and similar agreements entered into directly between Temple University and agencies or departments of the federal government and all sub awards to Temple University by nonfederal organizations pursuant to federal grants, contracts, and similar agreements.

Federally-guaranteed loans issued to students of Temple University directly by Temple University are also included in the Schedule (see Note 3).

(2) BASIS OF ACCOUNTING

The Schedule is presented using the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. Temple University does elect to use the de minimis indirect cost rate allowed under the Uniform Guidance, when there is not a negotiated rate with the institution.

The procurement compliance requirement of the Uniform Guidance may be deferred by two full fiscal years after the effective date of the Uniform Guidance. Temple University chose to use the grace period and is currently evaluating the changes to its policies, procedures, and systems necessary to comply with the new requirements.

(3) FEDERAL STUDENT LOAN PROGRAMS

Federally-guaranteed loans (including subsidized and unsubsidized loans) issued to students of Temple University directly by Temple University during the year ended June 30, 2016, are summarized below:

	CFDA#	Amount Authorized
Direct Parent Plus Loans	84.268	\$ 55,780,830
Direct Graduate Plus Loans	84.268	43,565,636
Direct Subsidized Loans	84.268	67,088,547
Direct Unsubsidized Loans	84.268	176,856,130
		<u>\$ 343,291,143</u>

Temple University is responsible only for the performance of certain administrative duties with respect to the federally-guaranteed student loan programs; therefore, the net assets and transactions for those programs are not included in Temple University's consolidated financial statements.

Temple University also participates in and administers the following student loan programs:

	CFDA#	Loan Receivable As of June 30, 2016	Loans Made During Year Ended June 30, 2016
Perkins Loans	84.038	\$ 41,638,183	\$ 7,151,719
Health Professional Student Loans & Loans for Disadvantaged Students	93.342	18,282,892	2,404,000
Nursing Student Loans	93.364	276,431	-
		<u>\$ 60,197,506</u>	<u>\$ 9,555,719</u>

Temple University accounts for such loan programs in separate revolving loan funds. As such, the balances and transactions of these loan programs are recorded in Temple University's consolidated financial statements. The amounts on the Schedule for these loan programs also include expenditures for the administrative costs of the respective programs.

(4) OTHER CLUSTERS

In accordance with Chapter 5 of the OMB Compliance Supplement, we identified the following programs that are presented in the supplemental Schedules A-F that are part of other clusters:

	CFDA Number	2016 Subrecipient Expenditures	2016 Total Expenditures
WIA/WIOA Cluster:			
Department of Labor:			
WIA Youth Activities	17.259	\$ -	\$ 334,705
Opportunity Youth With a Secondary Credential		-	334,705
Highway Planning and Construction Cluster:			
Department of Transportation:			
Highway Planning and Construction	20.205		
Assessment of Deicing Performance and Potential Environmental Impacts of Winter Roadway Maintenance Materials Enhancers		-	43,703
Winter Roadway Maintenance Material Enhancers Evaluation Work Order 005		-	37,186
Environmental and Cost Effectiveness of Partially Grouted Riprap for Scour Countermeasure R27-150, Revised Condition Rating Survey Models To Reflect All Distresses		-	49,754
Evaluation of Wisconsin Department of Transportation Quality Management Program Activities and Impacts On Pavement Performance		-	6,103
		-	4,615
		-	141,361
TRIO Cluster:			
Department of Education:			
TRIO - Student Support Services	84.042	-	32,739
TRIO - Upward Bound	84.047		
Math Science Upward Bound Program		-	275,717
Upward Bound Program		-	304,506
New Choices Career Development (2016)		-	7,380
		-	620,342
Health Center Program Cluster:			
Department of Health and Human Services:			
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care Centers)	93.224		
Pediatric Nurse Practitioner: Jelic		-	7,860
Outreach Contract 2015-2016		-	20,181
Affordable Care Act Grants for new and Expanded Services Under the Health Center Program	93.527		
Pediatric Nurse Practitioner: Jelic		-	11,158
Outreach Contract 2015-2016		-	28,648
		-	67,847
TANF Cluster:			
Department of Health and Human Services:			
Temporary Assistance for Needy Families State Programs ARRA - Emergency Contingency Fund	93.558		
Summer Workready Work Experience Model		-	26,166
Workready Philadelphia Summer Program 2016		-	10,837
		-	37,003
Medicaid Cluster:			
Department of Health and Human Services:			
Medical Assistance Program	93.778		
Consumer and Family Training Project		-	120,753
Certified Investigators Training Program		-	153,641
Intellectual Disability Services		-	149,446
		-	423,840

(5) SUBSEQUENT EVENTS

Temple University has evaluated subsequent events through March 28, 2017 and has determined that there are no subsequent events requiring adjustment to or disclosure in the Schedule or consolidated financial statements.

* * * * *

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees of
Temple University – Of the Commonwealth
System of Higher Education
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Temple University – Of Commonwealth System of Higher Education and its subsidiaries (the “University”), which comprise the consolidated balance sheets as of June 30, 2016 and 2015, and the related consolidated statements of activities, and cash flows for the years then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 24, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the University’s internal control over financial reporting (internal controls) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University’s internal control. Accordingly, we do not express an opinion on the effectiveness of University’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

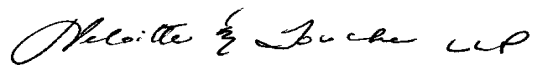
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Melitta E. Bucher CPA".

October 24, 2016

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees of
Temple University – Of the Commonwealth
System of Higher Education
Philadelphia, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited Temple University – Of Commonwealth System of Higher Education's (the "Temple University") compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, that could have a direct and material effect on each of the Temple University's major federal programs for the year ended June 30, 2016. Temple University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Temple University's consolidated financial statements include the consolidated operations of Temple University Health System, Inc. and its subsidiaries ("TUHS"). However, Temple University's Schedule of Expenditures of Federal Awards for the year ended June 30, 2016 does not include federal funding awarded to TUHS, and our audit, described below, did not include the operations of TUHS because separate audits in accordance with *OMB Compliance Supplement* were performed for TUHS for the year ended June 30, 2016.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Temple University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Temple University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Temple University's compliance.

Opinion on Each Major Federal Program

In our opinion, the Temple University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

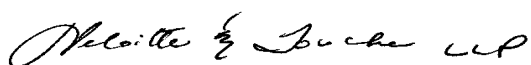
Report on Internal Control over Compliance

Management of the Temple University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Temple University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Temple University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



March 28, 2017

**TEMPLE UNIVERSITY—
OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

**INDEPENDENT AUDITORS' SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016**

SECTION I—SUMMARY OF AUDITORS' RESULTS

<i>Financial Statements</i>		
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified		
Internal control over financial reporting:		
• Material weakness identified?	yes	X no
• Significant deficiency identified?	yes	X no
Noncompliance material to financial statements noted?		X no
<i>Federal Awards</i>		
Internal control over major federal programs:		
• Material weakness identified?	yes	X no
• Significant deficiency identified?	yes	X no
Type of auditor's report issued on compliance for major federal programs: Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes	X no
<i>Identification of major federal programs:</i>		
CFDA Number	Name of Federal Program or Cluster	
Various	Student Financial Assistance Cluster	
Various	Research and Development Cluster	
93.464	Assistive Technology Mandatory	
Dollar threshold used to distinguish between type A and type B programs:		
		\$ 3,000,000
Auditee qualified as low-risk auditee?	X yes	no

SECTION II—FINANCIAL STATEMENT FINDINGS

The audit disclosed no items required to be disclosed in this section.

SECTION III—FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

The audit disclosed no items required to be disclosed in this section.

SECTION IV—STATUS OF PRIOR YEAR FINDINGS

Prior year audit Schedule of Findings and Questioned Costs did not contain any findings; therefore no items required to be reported in this section.