

Temple University — Of The Commonwealth System of Higher Education

Consolidated Financial Statements and Supplemental Schedules as of and for the Years Ended June 30, 2024 and 2023, Independent Auditor's Reports in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance in accordance with Uniform Guidance, Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2024, Independent Auditor's Report on compliance in accordance with *City of Philadelphia Subrecipient Audit Guide*, Schedule of Expenditures of City of Philadelphia Awards for the Year Ended June 30, 2024, Report on Schedule of Revenue for the Commonwealth of Pennsylvania Department of Health required by the *Pennsylvania Department of Health Audit Guidance*, and Schedule of Revenue for the Commonwealth of Pennsylvania Department of Health for the Year Ended June 30, 2024.



**TEMPLE UNIVERSITY—
OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION
FOR THE YEAR ENDED JUNE 30, 2024**

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

We have audited the consolidated financial statements of Temple University – Of The Commonwealth System of Higher Education and subsidiaries (“Temple”), which comprise the consolidated balance sheets as of June 30, 2024 and 2023, and the related consolidated statements of activities, and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Temple as of June 30, 2024, and 2023, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

The financial statements of Temple include various subsidiaries as outlined in Note 1 to the financial statements. The financial statements of Temple University – Of The Commonwealth System of Higher Education, includes subsidiaries of Temple University Health System Inc. (“TUHS”). The subsidiary of TUHS; TUHS Insurance Company, Ltd.; was audited by us; and the subsidiary of Temple; Temple Educational Support Services Ltd.; which was audited by other auditors were audited in accordance with generally accepted auditing standards but were not audited in accordance with *Government Auditing Standards* and, accordingly, are not covered by our reports in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

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 63 through 64 are presented for the purpose of additional analysis of the financial statements rather than to present the financial position, results of operations, and cash flows of the individual companies, and are not a required part of the financial statements. These supplemental schedules are the responsibility of Temple's management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such schedules have been subjected to the auditing procedures applied in our audits of the financial statements and certain additional procedures, including comparing and reconciling such schedules directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, such schedules are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

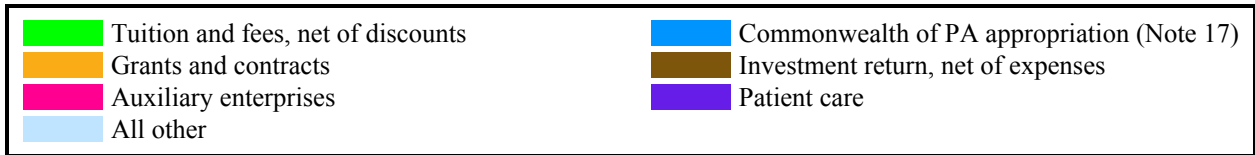
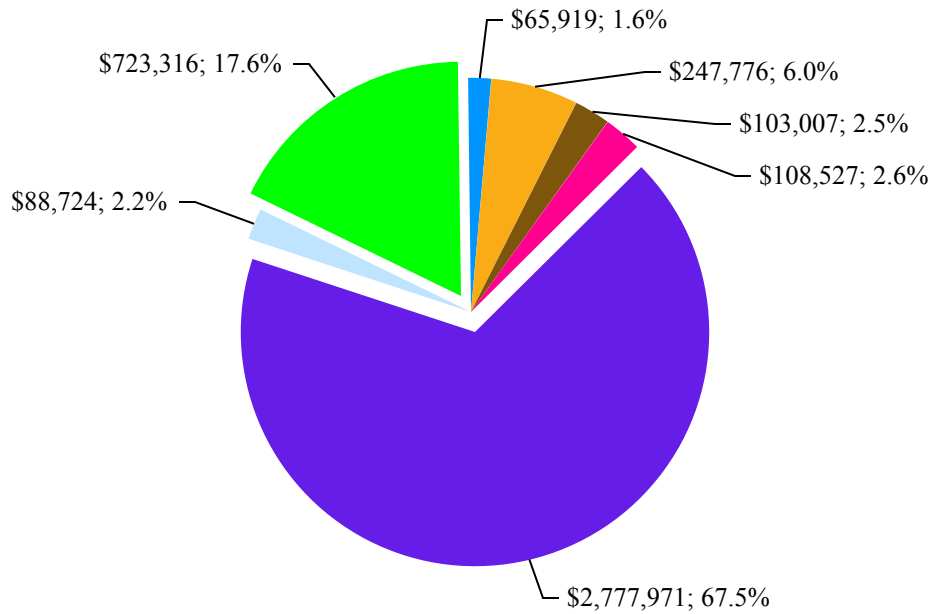
In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2024 on our consideration of Temple’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Temple’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Temple’s internal control over financial reporting and compliance.

Deloitte & Touche LLP

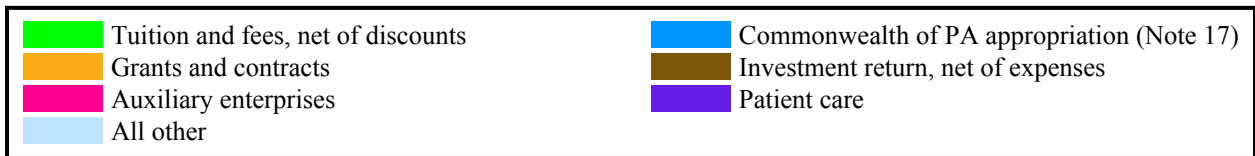
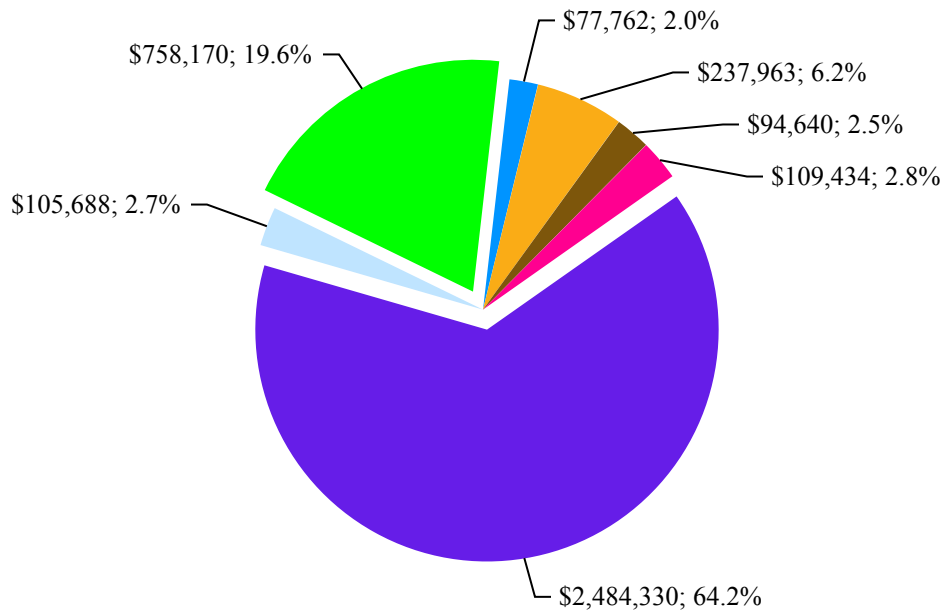
October 28, 2024

**Temple University —
Of The Commonwealth System of Higher Education and its Subsidiaries
Summary of Financial Statements
(dollars in thousands)**

Fiscal 2024 Operating Revenues Without Donor Restrictions by Source: \$4,115,240

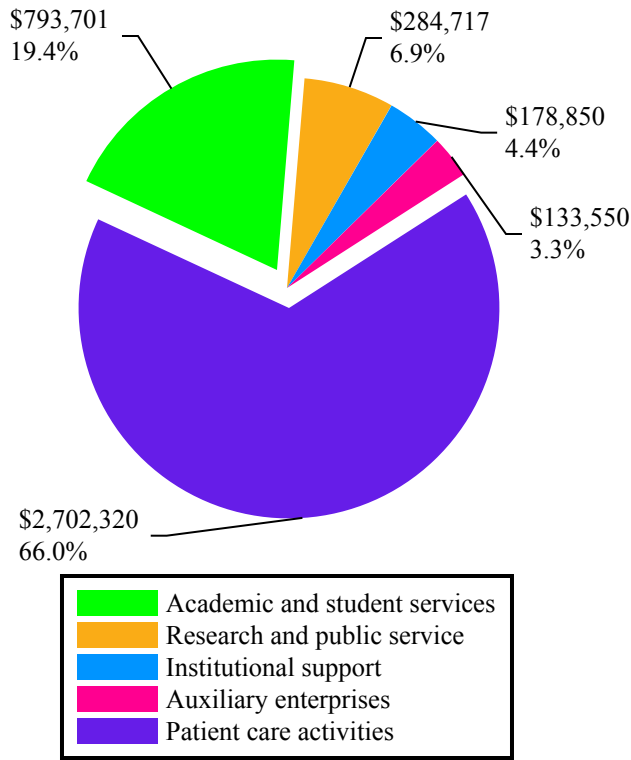


Fiscal 2023 Operating Revenues Without Donor Restrictions by Source: \$3,867,987

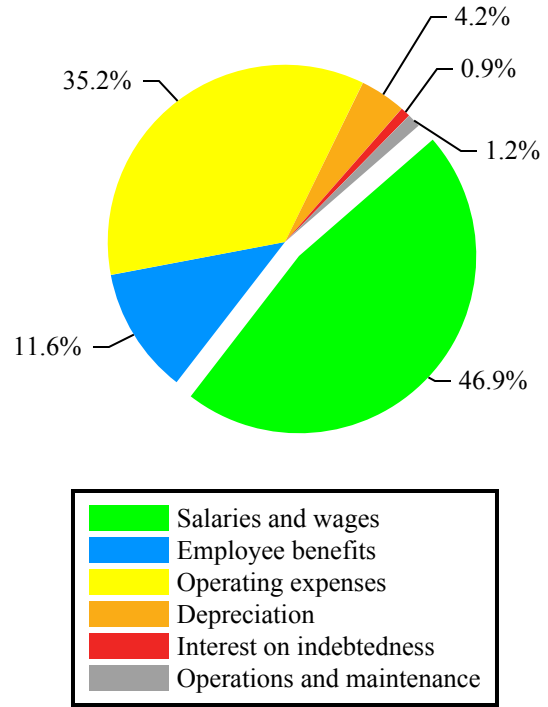


Temple University —
 Of The Commonwealth System of Higher Education and its Subsidiaries
 Summary of Financial Statements
 (dollars in thousands)

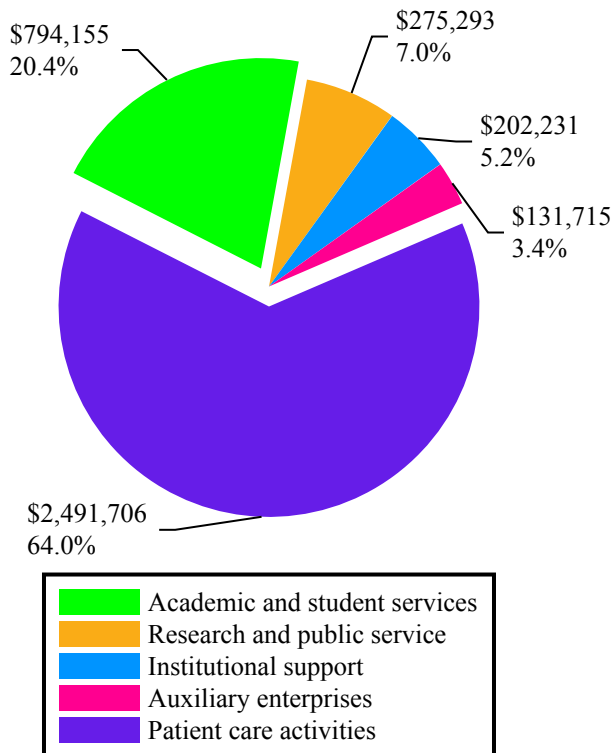
Fiscal 2024 Operating Expenses by Function: \$4,093,138



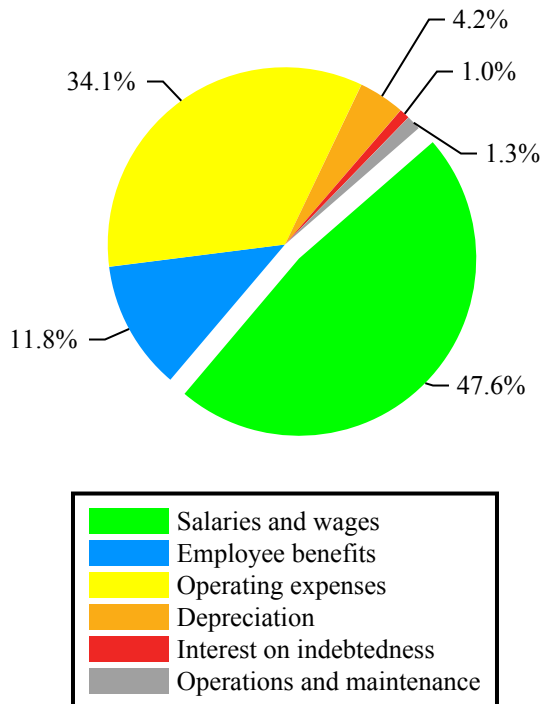
Fiscal 2024 Operating Expenses by Natural Expense Type (Excluding Recoveries)



Fiscal 2023 Operating Expenses by Function: \$3,895,100



Fiscal 2023 Operating Expenses by Natural Expense Type (Excluding Recoveries)



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

Consolidated Balance Sheets
(in thousands)

	June 30, 2024	June 30, 2023
Assets		
Current assets:		
Cash and cash equivalents	\$ 408,268	\$ 506,047
Investments and self-insurance trust funds	1,537,549	1,403,204
Accounts, loans, and contributions receivable, net	730,670	583,167
Inventories and other assets	71,703	76,244
Deposits with trustees	23,981	19,873
Total current assets	2,772,171	2,588,535
Non-current assets:		
Accounts, loans, and contributions receivable, net	134,535	166,206
Endowment, investments, and self-insurance trust funds	1,215,205	1,137,694
Deposits with trustees	24,756	24,538
Other assets	123,673	130,600
Property, plant, and equipment, net	1,925,570	1,882,570
Operating lease right-of-use assets	87,446	87,307
Intangible assets, net	109	660
Funds held in trust by others	171,486	158,954
Total non-current assets	3,682,780	3,588,529
Total assets	\$ 6,454,951	\$ 6,177,064
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued expenses	\$ 617,830	\$ 496,864
Deferred revenue	90,644	105,337
Short-term debt	12,000	—
Current portion of long-term debt, net	46,341	42,483
Current portion of accrued pensions and postretirement benefits	16,984	338
Total current liabilities	783,799	645,022
Non-current liabilities:		
Accrued expenses and other liabilities	390,272	461,534
Deferred revenue	13,261	16,594
Long-term debt, net	887,867	930,919
Operating lease liabilities	76,388	77,317
Refundable federal student loans	30,578	30,707
Accrued pensions and postretirement benefits	6,468	18,553
Total non-current liabilities	1,404,834	1,535,624
Total liabilities	2,188,633	2,180,646
Net assets:		
Without donor restrictions	3,327,462	3,202,917
With donor restrictions	938,856	793,501
Total net assets	4,266,318	3,996,418
Total liabilities and net assets	\$ 6,454,951	\$ 6,177,064

See accompanying notes to the 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, 2024

(in thousands)

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Tuition and fees, net of discounts of \$157,533	\$ 723,316	\$ —	\$ 723,316
Commonwealth of Pennsylvania appropriation (Note 17)	65,919	—	65,919
Grants and contracts (federal, state, local, and private)	247,776	—	247,776
Contributions for operations and endowments	26,410	36,819	63,229
Investment return, net of expenses	103,007	4,062	107,069
Sales of educational activities	14,708	—	14,708
Auxiliary enterprises	108,527	—	108,527
Patient care activities	2,777,971	—	2,777,971
Other sources	37,702	(3)	37,699
Net assets released from restrictions	9,904	(9,904)	—
Total revenues	4,115,240	30,974	4,146,214
Expenses:			
Educational and general:			
Academic and student services	793,701	—	793,701
Research and public service	284,717	—	284,717
Institutional support	178,850	—	178,850
Total educational and general	1,257,268	—	1,257,268
Auxiliary enterprises	133,550	—	133,550
Patient care activities	2,702,320	—	2,702,320
Total expenses	4,093,138	—	4,093,138
Excess of revenues over expenses	22,102	30,974	53,076
Other changes in net assets:			
Investment return, net of expenses	99,333	54,082	153,415
Commonwealth grants for property, plant, and equipment (PP&E)	2,300	63,859	66,159
Contributions for PP&E	1	1,057	1,058
Loss on disposal of PP&E, net	(4,026)	—	(4,026)
Actuarial change in accrued pensions and postretirement benefits	(5,330)	—	(5,330)
Other components of net periodic postretirement benefit cost	13,373	—	13,373
Loss on asset retirement obligation	(8,141)	—	(8,141)
Currency translation adjustment and foreign exchange realized gain, net	316	—	316
Net assets released from restrictions for PP&E	4,617	(4,617)	—
Total other changes in net assets	102,443	114,381	216,824
Change in net assets	124,545	145,355	269,900
Net assets, beginning of year	3,202,917	793,501	3,996,418
Net assets, end of year	\$ 3,327,462	\$ 938,856	\$ 4,266,318

See accompanying notes to the 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, 2023

(in thousands)

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Tuition and fees, net of discounts of \$154,590	\$ 758,170	\$ —	\$ 758,170
Commonwealth of Pennsylvania appropriation (Note 17)	77,762	—	77,762
Grants and contracts (federal, state, local, and private)	237,963	—	237,963
Contributions for operations and endowments	25,858	39,296	65,154
Investment return, net of expenses	94,640	5,375	100,015
Sales of educational activities	14,158	—	14,158
Auxiliary enterprises	109,434	—	109,434
Patient care activities	2,484,330	—	2,484,330
Other sources	55,871	2	55,873
Net assets released from restrictions	9,801	(9,801)	—
Total revenues	3,867,987	34,872	3,902,859
Expenses:			
Educational and general:			
Academic and student services	794,155	—	794,155
Research and public service	275,293	—	275,293
Institutional support	202,231	—	202,231
Total educational and general	1,271,679	—	1,271,679
Auxiliary enterprises	131,715	—	131,715
Patient care activities	2,491,706	—	2,491,706
Total expenses	3,895,100	—	3,895,100
(Deficit) excess of revenues over expenses	(27,113)	34,872	7,759
Other changes in net assets:			
Investment return, net of expenses	30,833	26,108	56,941
Commonwealth grants for property, plant, and equipment (PP&E)	1,950	9,758	11,708
Contributions for PP&E	1	538	539
Loss on disposal of PP&E, net	(5,765)	—	(5,765)
Actuarial change in accrued pensions and postretirement benefits	2,873	—	2,873
Other components of net periodic postretirement benefit cost	16,294	—	16,294
Currency translation adjustment and foreign exchange realized gain, net	423	—	423
Other	11,827	—	11,827
Net assets released from restrictions for PP&E	5,150	(5,150)	—
Total other changes in net assets	63,586	31,254	94,840
Change in net assets	36,473	66,126	102,599
Net assets, beginning of year	3,166,444	727,375	3,893,819
Net assets, end of year	\$ 3,202,917	\$ 793,501	\$ 3,996,418

See accompanying notes to the consolidated financial statements.

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

Consolidated Statements of Cash Flows
(in thousands)

	Year Ended June 30,	
	2024	2023
Cash flows from operating activities:		
Change in net assets	\$ 269,900	\$ 102,599
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Currency translation adjustment and foreign exchange realized gain, net	(316)	(423)
Provision for bad debts	4,375	15,439
Depreciation	171,485	164,009
Amortization and accretion	(5,752)	(2,297)
Impairment of intangibles	352	—
Realized and unrealized gain on investments, net	(178,496)	(90,518)
Actuarial change in accrued pensions and postretirement benefits	5,330	(2,873)
Loss on asset retirement obligation	8,161	—
Loss on disposal of property, plant, and equipment (PP&E) and assets held for sale, net	4,026	5,765
Gain on lease modification	(20)	—
Noncash contributions received	(6,718)	(13,564)
Proceeds from sale of noncash contributions	6,718	13,564
Contributions, grants, and investment income restricted for PP&E and long-term investment	(94,836)	(38,957)
Gain on insurance recovery	—	(11,827)
Equity method investment loss	17,005	7,430
Changes in operating assets and liabilities:		
Accounts and contributions receivable	(187,065)	(85,079)
Inventories and other assets	15,872	(7,412)
Accounts payable and accrued expenses	101,677	(45,177)
Deferred revenue	(17,654)	16,695
Accrued pensions and postretirement benefits	(6,704)	(7,843)
Net change in operating lease right of use assets / liabilities	(167)	958
Net cash provided by operating activities	<u>107,173</u>	<u>20,489</u>
Cash flows from investing activities:		
Purchases of investments, deposits with trustees, and self-insurance trust funds	(851,512)	(1,147,993)
Sales and maturities of investments, deposits with trustees, and self-insurance trust funds	691,997	1,070,977
Net change in short-term investments	116,265	(18,963)
Proceeds from insurance recovery	—	10,258
Purchases of PP&E	(207,814)	(162,431)
Proceeds from sales of PP&E and assets held for sale	—	79
Loans to students	(2,891)	(3,890)
Proceeds from collections on student loans	7,014	10,409
Purchase of equity method investment	—	(16,800)
Cash advances to equity method investment	(21,200)	(19,000)
Proceeds from loans to equity method investment	4,697	—
Net cash used in investing activities	<u>(263,444)</u>	<u>(277,354)</u>
Cash flows from financing activities:		
Proceeds from contributions, grants, and investment income restricted for PP&E and long-term investment	94,836	38,957
Refundable federal student loans	(129)	(3,511)
Change in split interest agreements	372	(38)
Repayment of long-term debt	(43,230)	(44,737)
Proceeds from short-term borrowings (line of credit)	65,000	—
Repayment of short-term borrowings (line of credit)	(53,000)	—
Net cash provided by (used in) financing activities	<u>63,849</u>	<u>(9,329)</u>
Effect of exchange rate changes on cash and cash equivalents	(115)	100
Net change in cash, cash equivalents, and restricted cash	<u>(92,537)</u>	<u>(266,094)</u>
Cash, cash equivalents, and restricted cash, beginning of the year	525,471	791,565
Cash, cash equivalents, and restricted cash, end of the year	<u>\$ 432,934</u>	<u>\$ 525,471</u>
Cash and cash equivalents	\$ 408,268	\$ 506,047
Restricted cash included in investments	24,666	19,424
Total cash, cash equivalents, and restricted cash	<u>\$ 432,934</u>	<u>\$ 525,471</u>
Supplemental disclosure of cash flow information:		
Cash paid for interest	\$ 45,496	\$ 43,744
PP&E acquired through new and modified finance leases	6,512	4,945
Amounts accrued related to PP&E	26,034	16,881

See accompanying notes to the consolidated financial statements. 10

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

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

(dollars in thousands)

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. The University provides education and training services to approximately 33,000 students at the undergraduate, graduate, and postdoctoral/professional levels, and performs research, training, and other services under grants, contracts, and similar agreements with sponsoring organizations, including federal, state, and local sponsors. The University offers more than 600 academic 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 eight campuses; including six campuses across Pennsylvania and international campuses in Rome (Italy) and Tokyo (Japan), and offers study abroad programs in various locations. The University is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

As a state-related institution, the University receives annual operating and capital non-preferred appropriations from the Commonwealth of Pennsylvania (the “Commonwealth”). Non-preferred appropriations require a two-thirds vote of each chamber of the Commonwealth's General Assembly for passage. The General Assembly is not obligated to appropriate funds to the University, and there is no guarantee that funding from the Commonwealth will continue consistent with historical levels or at levels requested by the University. The annual operating and capital appropriations from the Commonwealth were \$158,206 and \$51,000, respectively, in 2024 and \$158,206 and \$99,000, respectively, in 2023. In addition to the annual appropriations, the Commonwealth also provides funding for sponsored programs as well as patient care activities provided by the University’s health system (see Notes 17 and 18).

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 schedule for a complete listing of Temple’s subsidiary organizations. A summary of Temple’s active and recently active subsidiaries and clinical faculty practice plan is as follows:

Temple’s Active Subsidiaries as of June 30, 2024	
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.
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.
Temple University School of Podiatric Medicine, Inc. (“TUSPM”)	A Pennsylvania nonprofit corporation that holds the real estate associated with the University’s School of Podiatric Medicine.

2. Summary of Significant Accounting Policies

Basis of Presentation and Consolidation — The consolidated financial statements have been prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) and with the provisions of the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 958, *Not-for-Profit Entities*. The accompanying consolidated financial statements include the accounts of Temple and its wholly-owned subsidiaries. All significant intercompany accounts and transactions have been eliminated in consolidation.

Temple is required to classify its net assets into two categories based on the existence or absence of donor-imposed restrictions: net assets without donor-imposed restrictions and net assets with donor-imposed restrictions. Descriptions of the two net asset categories are as follows:

Net Assets without Donor Restrictions — 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. Temple reports donor-restricted support whose restrictions are met in the same reporting period as support within *Net assets without donor restrictions*. All expenses from operations are reported as a reduction of *Net assets without donor restrictions*, since the use of restricted contributions in accordance with donors’ stipulations results in the release of the restriction.

Net Assets with Donor Restrictions — Net assets subject to donor-imposed restrictions, which are donor stipulations that specify a use for a contributed asset that is more specific than broad limits resulting from the following: a) the nature of the not-for-profit entity, b) the environment in which it operates and c) the purposes specified in its articles of incorporation or bylaws or comparable documents. Net assets subject to donor-imposed restrictions include contributions for which donor-imposed restrictions have not been met (primarily future capital projects), donor restricted endowment funds, charitable remainder unitrusts, pooled income funds, gift annuities, and pledges receivable. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, donor-restricted net assets are reclassified to *Net assets without donor restrictions* and reported in the consolidated statements of activities as *Net assets released from restrictions*.

Cash, Cash Equivalents, and Restricted Cash — 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 are carried at cost, which approximates fair value.

Endowment and Investments — Endowment and investments (collectively referred to as “investments”) are comprised of the assets of Temple’s endowment, certain donor 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 funds without donor restrictions held for operating purposes. These investments vary as to their level of liquidity, with differing requirements for notice prior to redemption or withdrawal. Investments established for donor and board-designated endowments, investments pledged as collateral, 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, 10, 11, and 14).

Temple reports investments including debt and equity securities at fair value. Temple also invests in various limited partnerships, hedge funds, and other investment funds whose fair value is measured at net asset value per share as determined by the respective fund managers and financial information provided by the

investment entities. 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 prior twelve quarters. For these investments, the spending rule amount is reported as *Investment return* in revenues with 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 Notes 3 and 11).

Investment return, net of external and direct internal investment expenses, is reported as increases to net assets without donor restrictions or assets with donor restrictions 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.

Derivatives — The University enters into derivative financial instruments, principally futures contracts, to manage equity price risk. Futures contracts are recorded as contractual commitments on a trade-date basis and are carried at fair value based on closing exchange quotations. The fair value of derivative financial instruments at the reporting date generally reflects the amount the University would receive or pay to terminate the contract at the reporting date. Changes in fair value are recorded as *Investment return* in *Other changes in net assets*. The University does not designate any derivative instruments as hedging instruments (see Note 3).

Self-Insurance Trust Funds — Temple self-insures or maintains deductibles under its various insurance policies for property, casualty, automobile, general liability, medical malpractice, workers' compensation, certain health and welfare, and other claims. Self-insurance trust 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 and Other Assets — Inventories are stated at the lower of cost or net realizable value, with cost being determined on the first-in, first-out, or average cost method. Inventories at June 30, 2024 and 2023, totaled \$40,048 and \$44,115, respectively, and are included in *Inventories and other assets* in the consolidated balance sheets. *Inventories and other assets* also include prepaid expenses, and advances. *Other assets, non-*

current include pension and postretirement plans that are in an over-funded position, which totaled \$84,446 and \$80,101 at June 30, 2024 and 2023, respectively (see Note 5).

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 reviews long-lived assets, such as property, plant, and equipment, for impairment whenever events or changes indicate that the carrying value of the asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of the assets to their expected undiscounted future cash flows. If such assets are considered to be impaired, the impairment is measured by the amount the carrying value exceeds the fair value of the assets. On September 1, 2021, a tornado that was a byproduct of Hurricane Ida (the “Storm”), struck the center of the University’s Ambler Campus; with remnants of the Storm also causing damage to the University’s boathouse located along the Schuylkill River. Gains on insurance recoveries related to the Storm totaled \$11,827 in the 2023 consolidated statement of activities. The Storm resulted in impairments to long-lived assets located at both locations totaling \$1,558. No impairment of long-lived assets occurred in 2024.

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. In 2024 and 2023, there were no indicators of potential impairment of 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. In 2024, based on the results of

Temple's assessment, impairments of intangible assets with determinable useful lives totaled \$(352). In 2023, there were no indicators of potential impairment of intangible assets with determinable useful lives (see Note 23).

Leases — Temple determines if an arrangement is a lease at inception. A contract is or contains a lease if the contract conveys the right to control and obtain substantially all of the economic benefits from an identified asset, and provides Temple with the right to direct the use of the identified asset for a period of time in exchange for consideration. Operating leases are included in *Operating lease right-of-use assets*, *Operating lease liabilities (non-current)*, and *Accounts payable and accrued expenses (current)*. Operating lease right-of-use ("ROU") assets represent Temple's right to use an underlying asset for the lease term. Operating lease liabilities represent Temple's obligation to make lease payments arising from the lease. Operating lease ROU assets and lease liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. If a lease agreement does not provide an implicit rate, based on the information available at the commencement date, Temple uses its incremental borrowing rate in determining the present value of lease payments. The rate implicit on Temple's leases were not readily available and, as such, Temple used the incremental borrowing rate when measuring all leases. Temple determines its incremental borrowing rate based on the approximate rate at which Temple would borrow, on a collateralized basis over a similar term. The determination of the incremental borrowing rate includes numerous assumptions such as credit standing, lease term, amount of borrowing, and location of leased assets. Certain real estate leases include options to extend or terminate agreements. Options to extend or terminate the lease are considered in determining the lease term only when it is reasonably certain that the option will be exercised (see Note 9). Lease expense for lease payments is recognized on a straight-line basis over the lease term. Temple elected the practical expedient that allows lessees to choose not to separate lease and non-lease components and is applying this expedient to all real estate leases and all embedded equipment leases related to consumable purchase agreements. Certain lease agreements for real estate include payments based on actual common area maintenance and other expenses, such as insurance and taxes. These variable lease payments are recognized within operating expenses, but are not included in the calculation of right-of-use asset or liability balances. Additionally, Temple elected to not recognize lease assets and lease liabilities for all leases with a term of 12 months or less; such lease payments are recognized as expense on a straight-line basis over the lease term. Temple's operating leases are primarily for facility space, automobiles, and office equipment. Temple's finance leases are included in *Property, plant, and equipment, net*, and *Long-term debt* in the consolidated balance sheet (See Note 9).

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 consolidated 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 consolidated 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, with assets that are measured using the net asset value per share practical expedient being excluded from the fair value hierarchy. 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's 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 (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 salable. These loans are recorded at cost, less an allowance for doubtful accounts (see Note 4).

Revenue Recognition — Temple's revenues primarily consist of tuition and fees, auxiliary enterprises, Commonwealth appropriations, grants and contracts, contributions, and patient care activities. Revenue recognition accounting policies for Temple's primary revenue sources are as follows (see Note 18 for additional revenue disclosures):

Tuition and Fees — Tuition and fees are recognized ratably on a daily straight-line basis over the academic period as the University satisfies its performance obligation (e.g., as instruction is provided to students). The University's transaction price is determined based on established fixed tuition rates based on student residency (in-state or out-of-state) and the school or college in which they enroll, net of financial assistance provided directly by the University. Such financial assistance is recorded as a tuition discount and represents the difference between the stated charge for tuition and fees and the amount that is billed to the student and/or third parties making payments on behalf of the student. Financial assistance provided to students was \$157,533 in 2024 and \$154,590 in 2023.

Auxiliary Enterprises — Auxiliary services exist to furnish goods or services to students, faculty, staff, or incidentally to the general public, and charges a fee directly related to, although not necessarily equal to, the

cost of the goods or services. The distinguishing characteristic of auxiliary services is that they are managed as essentially self-supporting activities. Revenues from auxiliary enterprises include revenues from contracts with customers to provide student housing and dining facilities, ticket sales for athletic and community events, other athletic department revenues, parking services, and other miscellaneous activities.

The University's transaction price for housing and meal plans is determined based on established fixed rates based on the dorms students chose to live in (e.g., residence halls and room type) and the meal plan type they elect. Payments for housing services are due approximately two weeks subsequent to the start of the academic term (consistent with tuition). Performance obligations for housing and dining services are delivered over the academic terms. Consequently, revenue from housing and dining services is recognized ratably as services are rendered. For ticket sales, revenue is recognized after the event occurs and for other auxiliary services (e.g., event parking, programs, merchandise, concessions) revenue is recognized at a point in time.

Commonwealth of Pennsylvania Appropriation — The University receives annual operating and capital appropriations from the Commonwealth. Operating appropriations are provided to support the general operations of the University, which, along with additional support provided by the University, allows for a reduction in tuition rates for Pennsylvania resident students. Funds are required to be spent in accordance with applicable laws and revenue is recognized ratably over the fiscal year as the funds are expended. Capital appropriations are provided to fund certain approved capital projects in support of the University's mission. Revenue from Commonwealth capital funding is recognized on an expense reimbursement basis and is classified as "with donor restrictions" until the capital project is completed and placed in service, at such time the net assets are released from restrictions.

Strategic Support Assessment — On an annual basis, the University charges TUHS a strategic support assessment ("SSA") in support of the Lewis Katz School of Medicine ("LKSOM") for its mission of research and education, and the associated benefit to TUHS and the patients it serves. The amount of the SSA and payment terms are determined annually as part of the annual budget process. The revenue, recorded by the University, and the equal expense, recorded by TUHS, are eliminated in consolidation. The SSA is comprised primarily of the share of appropriation used to support matching funds under the Commonwealth of PA Medical Assistance Program (see Note 17).

Grants, Contracts, and Contributions — Temple receives sponsored program funding from various governmental, corporate, and private sources. The funding may represent a reciprocal transaction in exchange for an equivalent benefit in return, or it may be a nonreciprocal transaction in which the resources provided are for the benefit of Temple, the funding organization's mission, or the public at large.

Revenues from exchange transactions are recognized as performance obligations are satisfied, which in some cases are as related costs are incurred. Revenues from non-exchange transactions (contributions) may be subject to conditions, in the form of both a barrier to entitlement and a refund of amounts paid (or a release from obligation to make future payments). Revenues from conditional non-exchange transactions are recognized when the barrier is satisfied. In addition, Temple has elected the simultaneous release option for conditional contributions that are also subject to purpose restrictions. Under this option, net assets without donor restrictions will include the donor-restricted contributions for which the purpose restrictions are met in the same reporting period as the revenue is recognized. Funds received in advance (for an exchange transaction prior to the performance obligation being satisfied; or for a contribution non-exchange transaction, prior to the condition being achieved) are recorded as *Deferred revenue* on the consolidated balance sheets.

In 2024 and 2023, sponsored programs revenue earned from federal, state, local, and private sources totaled \$247,776 and \$237,963, respectively. Indirect costs recovered on federally sponsored programs are generally based on predetermined reimbursement rates, which are stated as a percentage and distributed based on the modified total direct costs incurred. The University negotiates its federal indirect rate with its cognizant federal agency. Indirect costs recovered on all other grants and contracts are based on rates negotiated with the respective sponsors. Funds received from federal sources are subject to audit in accordance with compliance standards.

Patient Care Activities — Patient care activities provided by Temple are invoiced daily, from which revenue is recognized at a point in time as patient services are provided. *Patient care activities* include revenues from TUHS as well as clinical activities provided by the University.

Patient care activities revenue is recognized at the amount that reflects the consideration to which Temple expects to be entitled in exchange for providing patient care. These amounts are due from Medicare and Medicaid, managed care health plans, commercial payors, patients, and others. Reimbursement is primarily based on the payment terms of contractual arrangements, such as predetermined rates per visit or procedure, per diem rates, or discounted fee-for-service rates. Generally, Temple bills the patients and third-party payers several days after the services are performed and/or the patient is discharged. In addition, Temple receives medical assistance payments for the reimbursement of services for charity and uncompensated care services. The federal funding of such costs is subject to an upper payment limit and retrospective settlement.

Revenue is recognized as performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided. Temple recognizes revenues for performance obligations satisfied over a period of time based on actual charges incurred in relation to total expected (or actual) charges. Temple believes that this method provides a reasonable representation of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to patients in TUHS receiving inpatient acute care services. TUHS measures performance obligations from admission to the point where there are no further services required for the patient, which is generally the time of discharge. Temple recognizes revenues for performance obligations satisfied at a point in time, which generally relates to patients receiving outpatient services, when: (a) services are provided and (b) Temple does not believe the patient requires additional services. The patient care activities provided by the University are for outpatient type services. The University recognizes revenues for performance obligations satisfied at a point in time, which generally relates to patients receiving outpatient services, when services are provided.

Temple estimates the transaction price for patients based on gross charges for services provided, reduced by explicit price concessions which include contractual adjustments provided to third-party payers and discounts provided to uninsured patients in accordance with Temple's policy. Temple determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies and historical collection experience. Revenues are also adjusted for implicit price concessions. Implicit price concessions are determined based on historical collection experience. The implicit price concessions included in estimating the transaction price represent the difference between amounts remaining to be paid and the amounts Temple generally expects to collect based on its historical experience. Subsequent changes to the estimate of transaction price are generally recorded as adjustments to patient service revenue in the period of change and are accrued on an estimated basis in the period the related services are rendered. Adjustments may also occur in future periods as final settlements are determined.

Because Temple's patient service obligations generally relate to contracts with duration of less than one year, Temple has elected to apply the optional exemption and, therefore, is not required to disclose the

aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

Generally, patients who are covered by third-party payors are responsible for related co-payments, coinsurance and deductibles, which vary in amount. Temple also provides services to uninsured patients and offers uninsured patients a discount from standard charges. Temple estimates the transaction price for patients with co-pays, co-insurance and deductibles and for those who are uninsured based on historical collection experience and current market conditions. Under Temple's uninsured discount programs, the discount offered to certain uninsured patients is recognized as a contractual discount, which reduces net operating revenues at the time the self-pay accounts are recorded. The uninsured patient accounts, net of contractual discounts recorded, are further reduced to their net realizable value at the time they are recorded through implicit price concessions based on historical collection trends for self-pay accounts and other factors that affect the estimation process. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to *Patient care activities* revenue in the period of the change.

Consistent with Temple's mission, care is provided to patients regardless of their ability to pay. 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. Temple has determined that it has provided sufficient explicit price concessions for these accounts (see Notes 18, 21, and 22).

In assessing collectability, Temple uses a combination of contract specific adjustments (such as high dollar and long length-of-stay accounts) as well as a portfolio approach as a practical expedient to account for patient contracts as collective groups rather than individually. This portfolio approach is being used as Temple has a large volume of similar contracts with similar classes of customers. Temple reasonably expects that the effect of applying a portfolio approach would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, aggregating all of the contracts (which are at the patient level) by the particular payer or group of payers will result in the recognition of the same amount of revenue as applying the analysis at the individual patient level.

Amounts received under Medicare and Medicaid programs are subject to review and final determination by program intermediaries or their agents and the contracts Temple has with commercial payers typically provide for retroactive audit and review of claims. Revenue includes an estimate of variable consideration for retroactive revenue adjustments due to settlements of audits, reviews and investigations. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered or when known by Temple and adjusted in future periods as final settlements or changes in estimates 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.

Temple engages in various contracts with insurance companies where Temple is at risk for the total cost of care to an attributed patient population as well as contracts that provide for pay-for-performance incentives. The value of these agreements is estimated and included in net patient service revenue.

Advertising — Temple charges the costs of advertising to expense as incurred. Advertising expense was \$21,768 and \$23,390 in 2024 and 2023, 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 interest and dividends on endowments and funds designated by the board of trustees to be invested as endowments; activity related to property, plant, and equipment (including grants and contributions, gains (losses) on disposals, and net assets released from restrictions); gains (losses) on extinguishment of debt; actuarial changes in accrued pensions and postretirement benefits; other components of net periodic benefit cost (see Note 5); gains (losses) on asset retirement obligations (see Note 8); gains on insurance recoveries; and foreign currency adjustments.

Income Taxes — With the exception of TUHIC (Temple’s captive insurance company domiciled in Bermuda), TESS (operator of the University’s Japan campus), and certain inactive subsidiaries (see supplemental schedule), 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.

Functional Expense Allocation — Temple’s operation and maintenance of plant expenses (“O&M”) and depreciation expense (excluding depreciation related to auxiliary and library books) are allocated to the functional expense classifications based upon the proportionate share of expenses (excluding O&M and depreciation) reported in each functional classification in the statement of activities. Depreciation related to auxiliary fixed assets (e.g., dormitories, parking garages, and athletics) is fully allocated to *Auxiliary enterprises expense* and depreciation related to library books is fully allocated to academic support expense included in *Academic and student services* in the statement of activities (see Note 19).

Contributions from Related Parties — During the years ended June 30, 2024 and 2023, there were contributions from members of the Board of Trustees that did not have a material impact on the consolidated financial statements.

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 explicit and implicit price concessions on patient service revenue and patient accounts receivable; 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 intangible assets; incremental borrowing rate used in determining the present value of lease payments; estimated settlements with third-party payors; state Medicaid audit settlements; and accounting for pension and other postretirement benefits. Actual results could differ materially from these estimates.

Recently Issued Accounting Pronouncements — Recently issued accounting pronouncements that are applicable to Temple’s consolidated financial statements are as follows:

Standard	Description	Adoption
Standards that were adopted during fiscal years 2024 and 2023:		
Financial Instruments - Credit Losses	In June 2016, the FASB issued ASU 2016-13, <i>Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments</i> (“ASU 2016-13”). The ASU adds to U.S. GAAP an impairment model (known as the current expected credit loss, or “CECL” model) that is based on expected losses rather than incurred losses. Under the new guidance, an entity recognizes as an allowance its estimate of expected credit losses, which is intended to result in the more timely recognition of losses. Under the CECL model, entities will estimate credit losses over the entire contractual term of the instrument from the date of initial recognition of the financial instrument. The adoption of this standard update did not have a material impact on the consolidated financial statements. There was no impact on beginning balance net assets upon adoption of this ASU.	July 1, 2023 Modified-retrospective application
ASU 2016-13 and subsequent amendments (Topic 326)		

3. Endowment, Investments, and Self-Insurance Trust Funds

The carrying values of investments, including the endowment (see Note 11), at June 30, 2024 and 2023 are as follows:

	June 30, 2024	June 30, 2023
Investments (including endowment):		
Money market funds	\$ 47,015	\$ 77,546
Corporate bonds, notes, and other debt securities	403,129	382,002
U.S. government and agency securities	494,648	457,027
Municipal bonds	3,160	3,149
Fixed income funds	125,220	115,543
Equity funds and securities	1,142,714	1,002,069
Futures contracts	555	1,561
Commodity funds	18,040	15,989
Private equity funds	90,065	76,278
Real estate funds	91,437	104,031
Multi-strategy hedge funds	281,739	258,437
Opportunistic funds	37,686	30,879
Other	4,266	3,130
Total investments	\$ 2,739,674	\$ 2,527,641

The University utilizes an outsourced chief investment officer for its investment management responsibilities related to the University’s endowment, pension plans, and postretirement plan assets. The private equity asset allocation, which has a target allocation of 15% of the endowment assets and 10% of the postretirement plan assets, commenced funding in 2018 and is in process of being executed, resulting in an overweight position in U.S. equities at June 30, 2024 and 2023.

The carrying values of self-insurance trust funds at June 30, 2024 and 2023 are as follows:

	June 30, 2024	June 30, 2023
Self-insurance trust funds:		
Money market funds	\$ 1,818	\$ 1,602
Corporate bonds and notes	142	—
U.S. government securities	11,120	11,655
Total self-insurance trust funds	\$ 13,080	\$ 13,257

Investment return reported in the statements of activities for the years ended June 30, 2024 and 2023 is as follows:

	Year Ended June 30,	
	2024	2023
Investment income:		
Interest and dividends	\$ 81,988	\$ 66,438
Realized gains, net	41,517	44,220
Change in unrealized gains (losses), net	136,979	46,298
Total investment income (loss)	<u>\$ 260,484</u>	<u>\$ 156,956</u>

Derivatives:

Futures Contracts — A futures contract is a contractual agreement to make or take delivery of a standardized quantity of a type of commodity or financial instrument at a specified future date in accordance with the terms specified by a regulated futures exchange. The University uses equity index futures contracts to manage equity price risk. Losses in value may arise from changes in the value of the underlying instrument or if there is an illiquid secondary market for the futures contracts.

Upon entering into a futures contract, the University is required to deposit either cash or securities in an amount equal to a certain percentage of the nominal value of the contract (“initial margin”). Pursuant to the futures contract, the University agrees to receive from, or pay to, the broker an amount of cash equal to the daily fluctuation in the value of the futures contracts. Such receipts or payments are known as “variation margin” which are settled daily. Any variation margin unsettled at period-end is recorded as an unrealized gain (loss) in *Investment return in Other changes in net assets* in the statements of activities. The University recognizes a realized gain or loss when the contract is closed. Futures contracts expose the University to off-balance sheet market and liquidity risk. The University is exposed to market risk to the extent that adverse changes occur in the fair values of the underlying securities or indices. This market risk is in excess of the amount recognized in the statement of assets and liabilities. Liquidity risk represents the possibility that the University might not be able to rapidly adjust the size of its futures position in times of high volatility and financial stress at a reasonable price.

The University has credit risk associated with counterparty nonperformance. However, credit risk associated with exchange-traded contracts are typically perceived to be less because exchanges typically provide clearing house arrangements in which the collective credit of the managers of the exchange is pledged to support the financial integrity of the exchange. Margins, which may be subject to loss in the event of a default, are generally required in exchange trading and further mitigate credit risk. All of the futures contracts held by the University at June 30, 2024 and 2023 were exchange traded contracts.

At June 30, 2024 and 2023, the University had the following open futures subject to equity price risk, for which U.S. Treasury notes were pledged as collateral (see Note 14):

June 30, 2024	Number of Contracts	Notional Amount	Variation Margin Unrealized Gain
Equity price futures contracts, not designated as hedging instruments, included in:			
Endowment	582	\$ 82,663	\$ 555
Postretirement benefits plan assets	161	20,131	112
Pension plans assets	50	6,057	39
June 30, 2023	Number of Contracts	Notional Amount	Variation Margin Unrealized Gain (Loss)
Equity price futures contracts, not designated as hedging instruments, included in:			
Endowment	639	\$ 94,265	\$ 1,561
Postretirement benefits plan assets	113	14,758	209
Pension plans assets	48	5,421	(13)

4. Accounts, Loans, and Contributions Receivable

Accounts receivable, net of allowances are as follows:

	June 30, 2024	June 30, 2023
Students	\$ 48,717	\$ 48,749
Patients	314,734	334,761
Health care programs	142,788	71,480
Grants and contracts	82,152	82,380
Commonwealth construction	47,294	5,968
Recoveries from insurance providers	72,322	98,409
Other	88,092	48,672
Accounts receivable, gross	796,099	690,419
Less: Allowance for doubtful patient accounts	(720)	(1,248)
Less: Allowance for doubtful students, grants, contracts, and other accounts	(23,918)	(29,067)
Total accounts receivable, net	<u>\$ 771,461</u>	<u>\$ 660,104</u>

Loans to students are disbursed based on financial need and consist of loans granted by the University 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, 2024 and 2023, funds advanced by the federal government totaled \$30,578 and \$30,707, 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 consolidated 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, 2024	June 30, 2023
Federal government loan programs:		
Perkins loan program*	\$ 8,511	\$ 11,566
Health professional and disadvantaged student loans	23,345	24,422
Nursing student loans	423	251
Federal government loan programs	<u>32,279</u>	<u>36,239</u>
Institutional loan programs	661	824
Student loans receivable, gross	<u>32,940</u>	<u>37,063</u>
Less: Allowance for doubtful federal government loan programs	(6,623)	(7,419)
Less: Allowance for doubtful institutional loan programs	(292)	(288)
Total student loans receivable, net	<u>\$ 26,025</u>	<u>\$ 29,356</u>

* On September 30, 2017, the Federal Perkins Loan program was not renewed in Congress, thus effectively ending the loan program. Previously loaned funds will continue to be collected, however, no new loans are being originated.

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, the University 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 when they are deemed to be permanently uncollectible.

The aging of student loans receivable is as follows:

	June 30, 2024	June 30, 2023
30 days or less past due	\$ 24,317	\$ 27,047
31 through 89 days past due	777	947
90 days and greater past due	931	1,362
Total student loans receivable, net	<u>\$ 26,025</u>	<u>\$ 29,356</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, 2024	June 30, 2023
In one year or less	\$ 16,252	\$ 9,714
One to five years	25,399	20,186
Greater than five years	40,473	43,470
Contributions receivable, gross	<u>82,124</u>	<u>73,370</u>
Less: Allowance for doubtful contributions	(4,938)	(4,537)
Less: Present value discount	(9,467)	(8,920)
Total contributions receivable, net	<u>67,719</u>	<u>59,913</u>
Less: Current portion of contribution receivable, net	(12,829)	(7,256)
Non-current portion of contribution receivable, net	<u>\$ 54,890</u>	<u>\$ 52,657</u>

Changes to net contributions receivable during the years ended June 30, 2024 and 2023 are as follows:

	Year Ended June 30,	
	2024	2023
Balance, beginning of the year	\$ 59,913	\$ 66,253
New pledges	24,755	6,641
Collection of pledges	(14,224)	(12,919)
Pledges written off	(1,777)	(1,774)
Change in allowance	(401)	420
Change in discount to present value	(547)	1,292
Balance, end of the year	<u>\$ 67,719</u>	<u>\$ 59,913</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. Discount rates for durations between 1 and 30 years were between 4.33% and 5.09% for contributions made during the year ended June 30, 2024, and between 3.81% and 5.40% for contributions made during the year ended June 30, 2023.

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.

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5. Pensions and Postretirement Benefits

Temple sponsors various postretirement programs, which include defined benefit pension plans, retiree health benefits pre-funding plans, referred to below as “postretirement benefits”, and defined contribution plans. Participation in these plans is based on prescribed eligibility requirements and certain TUHS employees also participate in the University’s defined benefit plan. Effective June 30, 2022, the TUHS sponsored pension plans were merged into a single defined benefit plan; and the single pension plan was subsequently terminated effective June 30, 2023. The pension plan termination is subject to approval by the Pension Benefit Guaranty Corporation and the Internal Revenue Service, and TUHS expects all remaining plan assets and liabilities to be transferred to an insurance company by February 28, 2025.

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 the two collectively bargained 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 2024 and 2023 were \$88,522 and \$86,066, 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 \$12,430 and \$12,081 in 2024 and 2023, respectively.

The activity of the defined benefit pension and postretirement benefit plans for the years ended June 30, 2024 and 2023 is as follows:

	Pensions		Postretirement Benefits	
	2024	2023	2024	2023
Change in benefit obligation:				
Benefit obligation, beginning of year	\$ 174,936	\$ 184,470	\$ 294,137	\$ 302,723
Service cost	3,282	2,778	8,878	8,716
Interest cost	8,738	7,800	15,807	13,496
Plan participant contributions	173	255	1,113	1,258
Actuarial (gain) loss	(3,114)	(6,271)	6,042	(15,536)
Benefits paid	(11,465)	(11,562)	(18,164)	(16,520)
Plan expenses	(3,357)	(2,534)	—	—
Settlement	—	—	—	—
Benefit obligation, end of year	<u>\$ 169,193</u>	<u>\$ 174,936</u>	<u>\$ 307,813</u>	<u>\$ 294,137</u>
Change in plan assets:				
Fair value of plan assets, beginning of year	\$ 163,371	\$ 175,783	\$ 366,912	\$ 361,397
Actual return on plan assets	4,488	1,430	31,028	17,225
Employer contributions	—	—	3,900	3,552
Plan participant contributions	173	255	1,113	1,258
Benefits paid	(11,465)	(11,562)	(18,164)	(16,520)
Plan expenses	(3,357)	(2,534)	—	—
Fair value of plan assets, end of year	<u>\$ 153,211</u>	<u>\$ 163,371</u>	<u>\$ 384,789</u>	<u>\$ 366,912</u>
Funded status:				
Funded status, end of year	<u>\$ (15,982)</u>	<u>\$ (11,565)</u>	<u>\$ 76,976</u>	<u>\$ 72,775</u>

The accumulated benefit obligation for the pension plans at June 30, 2024 and 2023 was \$167,937 and \$173,737, respectively.

	Pensions		Postretirement Benefits	
	2024	2023	2024	2023
The funded status recognized in the balance sheets:				
Assets, non-current	\$ 5,593	\$ 5,222	\$ 78,853	\$ 74,879
Liabilities, current	(16,664)	—	(320)	(338)
Liabilities, non-current	(4,911)	(16,787)	(1,557)	(1,766)
Net amount recognized, funded status	<u>\$ (15,982)</u>	<u>\$ (11,565)</u>	<u>\$ 76,976</u>	<u>\$ 72,775</u>
Accumulated amounts recognized in net assets without donor restrictions:				
Unrecognized net loss (gain)	\$ 61,402	\$ 62,064	\$ (82,361)	\$ (88,353)
Net amount recognized	<u>\$ 61,402</u>	<u>\$ 62,064</u>	<u>\$ (82,361)</u>	<u>\$ (88,353)</u>

	Pensions		Postretirement Benefits	
	2024	2023	2024	2023
Changes in plan assets and benefit obligations recognized in other changes in net assets:				
Actuarial loss (gain)	\$ 830	\$ (876)	\$ (311)	\$ (10,699)
Amortization of net actuarial (loss) gain	(1,492)	(1,390)	6,303	10,092
Recognition of settlement loss	—	—	—	—
Total recognized in other changes in net assets	<u>\$ (662)</u>	<u>\$ (2,266)</u>	<u>\$ 5,992</u>	<u>\$ (607)</u>

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.

Temple uses the full yield curve (or spot rate) approach to estimate the service and interest costs related to Temple's pensions and postretirement benefits plans. Such approach estimates 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 applying an average rate). The full yield curve approach (compared to an average rate approach) 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.

	Pensions		Postretirement Benefits	
	2024	2023	2024	2023
Components of net periodic cost:				
Operating expenses:				
Service cost	\$ 3,282	\$ 2,778	\$ 8,878	\$ 8,716
Other changes in net assets:				
Interest cost	8,738	7,800	15,807	13,496
Expected return on plan assets	(8,433)	(6,825)	(24,673)	(22,063)
Amortization of net actuarial loss (gain)	1,492	1,390	(6,304)	(10,083)
Settlement	—	—	—	(9)
Net periodic cost (including settlement expense)	<u>\$ 5,079</u>	<u>\$ 5,143</u>	<u>\$ (6,292)</u>	<u>\$ (9,943)</u>

	Pensions		Postretirement Benefits	
	2024	2023	2024	2023
Weighted-average assumptions used to determine the benefit obligations at end of year:				
Discount rate(s)	5.41%-5.47%	5.12%-5.15%	5.44%	5.14%
Expected long-term rate of return on plan assets	4.70%-6.30%	4.50%-5.40%	7.30%	6.90%
Rate of compensation increase	2.50%	2.50%	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	7.60% / 8.02%	7.17% / 7.56%
Rate to which the cost trend rate is assumed to decline (the ultimate trend rate)	N/A	N/A	4.45% / 4.45%	4.45% / 4.44%
Year that ultimate rate is reached	N/A	N/A	2033 / 2033	2032 / 2032

	Pensions		Postretirement Benefits	
	2024	2023	2024	2023
Weighted-average assumptions used to determine net periodic cost at beginning of year:				
Discount rate(s) for benefit obligations	5.12%-5.16%	4.72%-4.80%	5.14%	4.76%
Discount rate(s) for service cost	5.25%	4.96%	5.26%	4.98%
Discount rate(s) for interest cost	5.15%-5.17%	4.37%-4.5%	5.08%	4.47%
Expected long-term rate of return on plan assets	4.50%-5.40%	3.60%-3.75%	6.90%	6.25%
Rate of compensation increase	2.5%	2.5%	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	8.35% / 8.42%	7.40% / 7.93%
Rate to which the cost trend rate is assumed to decline (the ultimate trend rate)	N/A	N/A	4.45% / 4.45%	4.45% / 4.44%
Year that ultimate rate is reached	N/A	N/A	2033 / 2033	2032 / 2032

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, 2024 and 2023 is as follows (see Note 10 for plan asset fair value disclosures):

Asset class:	Pensions			Postretirement Benefits		
	Target*	2024	2023	Target*	2024	2023
Equity funds and securities	0%-25%	9%	9%	53%	53%	65%
Fixed income and cash	75%-100%	91%	91%	47%	47%	35%

* Target allocation are as of June 30, 2024 and exclude the impact of the portable alpha overlay strategies. At June 30, 2024, The University's pension plans have an asset allocation target of 25% equity and 75% fixed income and the TUHS pension plans have an asset allocation target of 100% fixed income.

Expected Cash Flows — The following table shows expected cash flows of the pension and postretirement benefits plans:

	Pensions		Postretirement Benefits	
Expected contributions for next fiscal year:				
Employer	\$	—	\$	320
Employee		N/A		1,100
Estimated future benefit payments reflecting expected future service for fiscal years ending June 30:				
2025	\$	9,839	\$	18,666
2026		4,240		19,323
2027		4,339		19,983
2028		4,494		20,551
2029		4,694		21,197
2030 through 2034		24,539		108,774

In 2025, additional estimated cash outflows associated with the termination of the TUHS defined benefit pension plan are expected to be \$100,230, and are excluded from the table above.

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 \$708 and \$821 at June 30, 2024 and 2023, respectively.

6. Deposits with Trustees

Temple has on deposit with trustees amounts established for 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 and Note 10 for fair value disclosures).

The fair values of deposits with trustees by debt issuance at June 30, 2024 and 2023 are as follows:

	June 30, 2024	June 30, 2023
Debt Repayment Funds:		
PAID, Second Series of 2016 (University)*	\$ 3	\$ 2
PAID, First Series of 2015 (University)*	18	14
PHEFA, First Series of 2010B (University)*	1,158	10
THHEFAP, First Series of 2022 (TUHS)	3,727	4,023
THHEFAP, First Series of 2017 (TUHS)	43,831	40,362
Total deposits with trustees	<u>\$ 48,737</u>	<u>\$ 44,411</u>

* June 30, 2024 amount includes a federal subsidy payment received subsequent to the debt service payment and interest earned on deposits. June 30, 2023 amounts represent interest earned on deposits.

7. Property, Plant, and Equipment

Property, plant, and equipment at June 30, 2024 and 2023 is summarized as follows:

	June 30, 2024	June 30, 2023
Land and land improvements	\$ 143,713	\$ 141,408
Buildings and building improvements	2,735,096	2,696,332
Furniture, fixtures, equipment, and library books	1,418,343	1,368,536
Construction in progress	163,098	64,672
Property, plant, and equipment, gross	<u>4,460,250</u>	<u>4,270,948</u>
Less: Accumulated depreciation	<u>(2,534,680)</u>	<u>(2,388,378)</u>
Total property, plant, and equipment, net	<u>\$ 1,925,570</u>	<u>\$ 1,882,570</u>

Depreciation expense was \$171,485 and \$164,009 in 2024 and 2023, respectively.

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8. Asset Retirement Obligations

Temple has recognized liabilities for conditional asset retirement obligations, primarily related to asbestos remediation in certain University 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, 2024 and 2023 are as follows:

	2024	2023
Balance, beginning of the year	\$ 19,828	\$ 19,290
Liabilities incurred	—	88
Accretion expense	721	775
Revision of estimated cash flows	7,891	2,138
Liabilities settled	(507)	(2,443)
Foreign currency translation	(35)	(20)
Balance, end of the year	<u>\$ 27,898</u>	<u>\$ 19,828</u>

During 2024, the University determined that the anticipated costs to abate asbestos in certain facilities has changed and that the current estimated costs are more than the prior estimated amounts. The increase in estimated cash flows of \$7,891 consists of \$(270) in derecognition for razed buildings and \$8,161 in remeasurements.

The fair value at June 30, 2024 and 2023 of \$27,898 and \$19,828, respectively, was calculated using the expected cash flow (expected present value) valuation method with the following Level 3 inputs: years to abatement ranging from 1 to 14 years and 1 to 15 years, respectively, an inflation factor of 2.00% to 4.50% (both years), a credit-adjusted risk free rate of 4.63% to 7.00% (both years), and a contractor market risk premium of 5.00% to 5.70% (both years).

9. Debt and Leases

Long-term debt consists of the following at June 30, 2024 and 2023:

	Maturity	Interest Rate†	Effective Rate 2024	June 30,	
				2024	2023
Long-term debt:					
University bond issuances:					
Revenue Bonds, First Series of 2020, issued at par	April 1, 2042	0.85%-3.18%	2.55%	\$ 157,065	\$ 164,210
PAID Revenue Bonds, First Series of 2016, including unamortized premium of \$2,552 and \$3,527, respectively	April 1, 2029	5.00%	3.63%	69,727	82,352
PAID Revenue Bonds, Second Series of 2016, including unamortized premium of \$7,899 and \$8,617, respectively	April 1, 2036	5.00%	3.73%	86,009	86,727
PAID Revenue Bonds, First Series of 2015, including unamortized premium of \$8,237 and \$8,861, respectively	April 1, 2045	5.00%	4.11%	111,702	114,191
PHEFA Revenue Bonds, First Series B of 2010, issued at par	April 1, 2040	5.37%-6.29%	4.09%	106,365	111,070
Total University bond issuances				<u>530,868</u>	<u>558,550</u>

	Maturity	Interest Rate†	Effective Rate 2024	June 30,	
				2024	2023
TUHS bond issuances:					
THHEFAP Hospital Revenue Bonds, Series 2022, including unamortized premium of \$21,161 and \$22,608, respectively	July 1, 2041	4.00%-5.00%	3.30%	185,605	187,051
THHEFAP Hospital Revenue Bonds, Series 2017, including unamortized premium of \$13,609 and \$15,832, respectively	July 1, 2034	5.00%	3.70%	205,331	218,129
Total TUHS bond issuances				390,936	405,180
Other long-term debt:					
PENNVEST (Pennsylvania Infrastructure Investment Authority)	May 1, 2039	1.00%-1.29%	1.00%	5,153	5,471
Loans payable (TESS)	Various	0.30%	0.30%	979	1,270
Equipment financing arrangements (TUHS)	December 31, 2024	2.86%		2,320	2,623
Finance leases				11,904	9,017
Deferred financing costs				(7,952)	(8,709)
Total long-term debt, net of deferred financing costs				934,208	973,402
Less: Current maturities of long-term debt				(46,341)	(42,483)
Non-current maturities of long-term debt, net of deferred financing costs				\$ 887,867	\$ 930,919

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

University Bond Issuances:

Revenue Bonds, First Series of 2020 — On June 25, 2020, the University issued \$176,690 of Temple University Federally Taxable Revenue Bonds, First Series of 2020 (“First Series of 2020 Bonds”) with stated interest rates ranging from 0.80% to 3.18%. The proceeds from the sale of the First Series of 2020 Bonds, together with other available funds, were used for the following items: (i) advance refund, on a taxable basis, a portion of the Pennsylvania Higher Educational Facilities Authority (“PHEFA”) Temple University First Series of 2012 previously issued on behalf of the University and (ii) paying costs of issuing the First Series of 2020 Bonds. The First Series of 2020 Bonds require annual principal payments of varying amounts beginning April 1, 2021 and ending on April 1, 2042. The First Series of 2020 Bonds are subject to redemption prior to their stated maturities at the option of the University, in whole or in part, on any date at the make-whole redemption price. The make-whole redemption price is the greater of (i) 100% of the principal amount of the bonds to be redeemed and (ii) the sum of the present values of the remaining scheduled payments of principal and interest to the maturity date of the bonds to be redeemed. The First Series of 2020 Bonds are secured by a pledge of gross revenues of the University, excluding all revenues of TUHS. Interest expense on the First Series of 2020 Bonds during the years ended June 30, 2024 and 2023 was \$4,112 and \$4,181, respectively.

PAID Revenue Bonds, First Series of 2016 — In fiscal 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 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 years ended June 30, 2024 and 2023 was \$2,868 and \$3,309, respectively.

PAID Revenue Bonds, Second Series of 2016 — In fiscal 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 years ended June 30, 2024 and 2023 was \$3,210 and \$3,237, respectively.

PAID Revenue Bonds, First Series of 2015 — In fiscal 2016, the University, via PAID issued \$130,440 of PAID Temple University Revenue Bonds, First Series of 2015 (“First Series of 2015 Bonds”) with stated interest rates 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 years ended June 30, 2024 and 2023 was \$4,627 and \$4,727, respectively.

PHEFA Revenue Bonds, First Series B of 2010 — In fiscal 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 stated interest rates 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 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 B of 2010 Bonds during the years ended June 30, 2024 and 2023 was \$4,571 and \$4,759, respectively.

TUHS Bond Issuances:

THHEFAP Hospital Revenue Bonds, Series 2022 — In fiscal 2022, TUHS, via the Hospitals and Higher Education Facilities Authority of Philadelphia (“THHEFAP”) issued \$165,890 of THHEFAP Hospital

Revenue Bonds, Series 2020. The proceeds of the Bonds were used to defease the Authority's outstanding Revenue Bond Series A of 2012, which is recorded as a non-operating loss in other income.

THHEFAP Hospital Revenue Bonds, Series 2017 — In fiscal 2018, TUHS, via THHEFAP issued \$235,240 of THHEFAP Hospital Revenue Bonds, Series 2017. The proceeds of the Bonds were used to defease the Authority's outstanding Revenue Bond Series A and B of 2007 and Revenue Bond Series B of 2012.

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., 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, 2024 and 2023 was \$18,059 and \$17,129, respectively.

Temple has complied with all financial debt covenants during the years ended June 30, 2024 and 2023.

Other Long-term Debt:

PENNVEST Debt Obligation — In June 2017, the University and the Pennsylvania Infrastructure Investment Authority ("PENNVEST") entered into an agreement for PENNVEST to provide financing totaling \$6,748 for the construction of certain storm water improvements, including a green roof assembly and green roof landscaping on the University's library. Construction commenced in fiscal 2018 and the library project was completed and placed into service in the first quarter of fiscal year 2021. During the year ended June 30, 2020 and 2019, the University borrowed \$1,644 and \$5,104, respectively, against the obligation. The stated interest rate is 1.00% for years 1 through 5 and 1.29% for years 6 through maturity (May 1, 2039). Interest expense during the years ended June 30, 2024 and 2023 was \$54 and \$56, respectively.

Loans Payable (TESS) — In September 2019, TESS obtained two unsecured bank loans totaling \$2,792. The bank loans were in equal amounts of \$1,396 from Mizuho Bank, Ltd. (the "Mizuho Loan") and Sumitomo Mitsui Banking Corporation (the "SMBC Loan"). Proceeds from the bank loans were used to fund TESS' campus relocation in Tokyo, Japan. The Mizuho Loan matures in June 2029 and the SMBC Loan matures in September 2029; and both Loans accrue interest at 0.3 %. Interest expense on the two bank loans during the years ended June 30, 2024 and 2023 was \$3 and \$4, respectively.

Lines of Credit — TUHS has a \$100,000 line of credit (the "TUHS JPM Line of Credit") with JPMorgan Chase Bank, N.A. ("JPM") that expires in November 2024. Amounts borrowed accrue interest at the secured overnight financing rate ("SOFR") plus 95 basis points. During 2024, TUHS borrowed \$65,000 against the TUHS JPM line of Credit and had outstanding borrowings of \$12,000 at June 30, 2024. No amount was borrowed or outstanding at any time during 2023. Interest expense on the TUHS JPM Line of Credit (related to drawn and undrawn capacity) during the years ended June 30, 2024 and 2023 was \$2,013 and \$1,149, respectively.

During 2024 and 2023, the University had a \$50,000 revolving line of credit with an accordion feature permitting certain increases to the revolving commitment up to an additional maximum principal amount of \$50,000 (the "JPM Line of Credit") and a \$7,500 unsecured line of credit (the "JPM Unsecured Line of Credit") from JPMorgan Chase Bank, N.A. ("JPM"). In April 2024, the JPM Line of Credit and JPM Unsecured Line of Credit were renewed (amounts unchanged) with a maturity date of April 25, 2025. Through April 25, 2024, amounts borrowed against the JPM Line of Credit accrued interest at SOFR plus 60 basis points; with an unused fee of 10 basis points. Effective April 26, 2024 through April 25, 2025, amounts

borrowed against the JPM Line of Credit accrue interest at SOFR plus 60 basis points; with an unused fee of 15 basis points. Amounts pledged against the JPM Unsecured Line of Credit accrue interest at 60 basis points, with no unused fee. The JPM Line of Credit is secured by a subordinated gross revenue pledge of the University and is cross-defaulted to the University's covenants in the various bond documents. The JPM Line of Credit can be used to fund seasonal working capital requirements, fund capital expenditure bridge financing, and fund general corporate purposes. During the years ended June 30, 2024 and 2023, no amount under the JPM Line of Credit or JPM Unsecured Line of Credit was outstanding, drawn, or pledged as collateral. Interest expense on the JPM Line of Credit (related to undrawn capacity) during the years ended June 30, 2024 and 2023 was \$52 and \$34, respectively.

Interest — Total interest expense incurred, net of capitalized interest, was \$37,561 and \$37,438 for the years ended June 30, 2024 and 2023, respectively. Temple capitalizes interest cost on qualifying assets. There was no capitalized interest at June 30, 2024 or 2023.

Fair Value and Maturity — As of June 30, 2024 and 2023, the fair value of Temple's bond issuances (excluding net unamortized premium of \$49,904 and \$55,775, respectively, deferred financing costs of \$7,952 and \$8,709, respectively, and accrued interest of \$14,316 and \$14,837, respectively) with a principal value of \$871,900 and \$907,955, respectively, was approximately \$866,344 and \$902,848, respectively. The fair value was determined 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:

2025	\$	42,618
2026		42,765
2027		44,475
2028		45,259
2029		47,148
Thereafter		658,087
Total principal payments		<u>880,352</u>
Deferred financing costs		(7,952)
Unamortized premium and discount, net		49,904
Finance leases		11,904
Total long-term debt, net of deferred financing costs	\$	<u><u>934,208</u></u>

Leases:

Temple reports its leases in accordance with FASB ASC 842 – *Leases*, which defines a lease as a contract, or part of a contract, that conveys the right to control the use of identified property, plant, or equipment (the underlying asset) for a period of time in exchange for consideration. Both finance leases and operating leases create a right-of-use asset and a liability measured at the present value of the lease payments, with the corresponding right-of-use asset being adjusted for any prepaid (accrued) rent, lease incentives, and initial direct costs.

Temple leases certain facilities and equipment with initial terms in excess of one year. Leases with an initial term of 12-months or less are not recorded on the consolidated balance sheet; Temple recognizes lease

expense for these leases on a straight-line basis over the lease term. The useful life of assets and leasehold improvements are limited by the expected lease term, unless there is a transfer of title or purchase/renewal option that is reasonably certain of exercise. There are no material restrictions or covenants imposed by Temple's leases. See Note 2 for a summary of Temple's lease accounting policy.

The right-of-use assets and lease liabilities under Temple's finance and operating leases as of June 30, 2024 and 2023 are as follows:

Leases	June 30, 2024		June 30, 2023	
	Finance Leases	Operating Leases	Finance Leases	Operating Leases
Assets:				
Right-of-use assets	\$ 22,308	\$ 134,701	\$ 21,329	\$ 124,876
Accumulated amortization on finance leases and periodic reduction of ROU assets on operating leases	(10,394)	(47,255)	(12,174)	(37,569)
Right-of-use assets, net	<u>\$ 11,914</u>	<u>\$ 87,446</u>	<u>\$ 9,155</u>	<u>\$ 87,307</u>
Balance sheet classification (non-current)	PP&E	Operating lease right-of-use assets	PP&E	Operating lease right-of-use assets
Liabilities:				
Current portion of lease liability, balance	\$ 3,262	\$ 13,125	\$ 2,758	\$ 12,244
Non-current portion of lease liability, balance	8,642	76,388	6,259	77,316
Lease liabilities	<u>\$ 11,904</u>	<u>\$ 89,513</u>	<u>\$ 9,017</u>	<u>\$ 89,560</u>
Current portion of lease liabilities, classification	Long-term debt, current	AP and accrued expenses	Long-term debt, current	AP and accrued expenses
Non-current portion of lease liabilities, classification	Long-term debt, non-current	Operating lease liabilities	Long-term debt, non-current	Operating lease liabilities

A summary of the components of lease expense for the year ended June 30, 2024 and 2023 is as follows:

	Natural Expense Type	2024	2023
Operating lease cost:			
Fixed rent expense	Operating expenses	\$ 15,246	\$ 14,446
Finance lease cost:			
Amortization of ROU assets	Depreciation	3,499	2,545
Interest expense (on lease liability)	Interest	489	235
Short-term lease cost	Operating expenses	9,930	8,981
Variable lease cost	Operating expenses	4,126	4,015
Total lease cost		<u>\$ 33,290</u>	<u>\$ 30,222</u>

A maturity analysis of the future lease payments under finance and operating leases (with initial terms excess of one year) at June 30, 2024 is as follows:

Maturity of Lease Liabilities	Finance Leases		Operating Leases	
2025	\$	3,694	\$	14,590
2026		3,397		12,712
2027		2,573		12,104
2028		2,025		8,694
2029		1,068		6,050
Thereafter		195		45,292
Obligation, gross		12,952		99,442
Liability accretion		(1,048)		(9,929)
Total obligation, net of liability accretion	\$	11,904	\$	89,513

Supplemental lease information as of June 30, 2024 and 2023 is as follows:

Lease-Term and Discount Rates	June 30, 2024		June 30, 2023	
	Finance Leases	Operating Leases	Finance Leases	Operating Leases
Weighted average remaining lease-term (years)	4.23	14.36	3.99	12.36
Weighted average discount rates	4.20 %	1.83 %	3.77 %	1.72 %

Supplemental Cash Flow Information	June 30, 2024		June 30, 2023	
	Finance Leases	Operating Leases	Finance Leases	Operating Leases
Cash paid for amounts included in the measurement of lease liabilities:				
Operating cash flows [§]	\$ 489	\$ 14,951	\$ 235	\$ 13,248
Financing cash flows from finance leases [†]	3,625	N/A	3,016	N/A
Right-of-use assets obtained in exchange for new and modified finance and operating lease liabilities [€]	6,512	15,983	4,944	7,387

[§] Payments arising from operating leases and the interest portion of finance leases are presented within operating activities in the consolidated statements of cash flows.

[†] Principal payments of lease liabilities arising from finance leases are included in Repayment of long-term debt and principal payments on finance leases in the financing section of the consolidated statements of cash flows.

[€] 2024 balance includes new and modified operating leases for facilities in Japan and Rome (see below).

As most of Temple's leases do not provide an implicit rate, the incremental borrowing rate, which is based on information available at the lease commencement date, is used to determine the present value of future lease payments. Temple's incremental borrowing rate applicable to the lease, is determined by estimating what it would cost Temple to borrow a collateralized amount equal to the total lease payments over the lease term based on the contractual terms of the lease and the location of the leased asset. The incremental borrowing rate on July 1, 2020 is used for operating leases that commenced prior to July 1, 2020 (the effective date of ASC 842).

Temple Japan — The University’s Japan Campus leases facilities space with a lease term of 20 years (terminating on July 31, 2039). After the first ten years from commencement, the University may terminate the agreement, provided a three years notice is given to the lessor. At this time, the University has no intent to terminate the lease prior to July 31, 2039. At June 30, 2024 and 2023, the present value of lease payments related to this operating lease totaled \$33,197 and \$28,406, respectively.

On June 1, 2024, the University’s Japan Campus entered into an operating lease for additional facilities with a lease term of 20 years (terminating on May 31, 2044). After the initial ten years from commencement, the University may terminate the agreement, provided a 13 month notice and a payment of 13 months rent within six months of the notice being provided to the lessor. At this time, the University has no intent to terminate the lease prior to May 31, 2044. At June 30, 2024 the present value of lease payments related to this operating lease totaled \$6,623.

Temple Rome — Effective June 30, 2024, the University’s Rome Campus terminated the remaining term on its operating lease for its primary facilities space. At June 30, 2024 and 2023, the present value of lease payments related to this operating lease totaled \$0 and \$4,565, respectively.

In September 2023, The University’s Rome Campus entered into an operating lease for primary facilities space with a lease term of 12 years (terminating on August 31, 2035). The University may terminate the lease, at any time, provided a 12-month notice is given to the lessor. At this time, the University has no intent to terminate the lease prior to August 31, 2035. At June 30, 2024, the present value of lease payments related to this operating lease totaled \$10,346.

Temple University Center City — The University leases facilities space in Center-City Philadelphia, for its Temple University Center City (“TUCC”) Campus. During 2022, the TUCC lease was renewed through 2027 and includes two separate three-year extension options, at the discretion of the University, that extend the lease through June 30, 2033. At June 30, 2024 and 2023, the present value of lease payments related to this operating lease totaled \$9,570 and \$13,925, respectively.

Related Party Lease Transactions — The University enters into various lease arrangements with TUHS, primarily for the use of facilities. During 2024 and 2023, lease payments to TUHS totaled \$57 and \$68, respectively, and lease payments collected from TUHS totaled \$1,086 and \$1,151, respectively.

TUHS has certain consumable agreements in which a vendor provides certain equipment at no additional cost in exchange for a commitment to purchase a minimum quantity of consumable products. These agreements are considered embedded finance leases. At June 30, 2024 and 2023, ROU assets related to these agreements totaled \$220 and \$1,529, respectively, (included in *Property, plant, and equipment, net*), and lease liabilities totaled \$231 and \$1,585, respectively, (\$231 and \$1,354, respectively, included in *Accounts payable and accrued expenses, current* and \$0 and \$231, respectively, included in *Accrued expenses and other liabilities, non-current*). During the years ended June 30, 2024 and 2023, amortization of the leased assets totaled \$1,309 and \$1,998, respectively, interest on the lease liabilities totaled \$20 and \$66, respectively. During the year ended June 30, 2024, operating cash flows totaled \$20 and financing cash flows totaled \$1,354. Future lease payments under these agreements are expected to be \$232 for the year ended June 30, 2025, with \$1,000 representing interest and \$231,000 representing principal, and \$0 thereafter.

10. Fair Value Measurements

Temple applies the provisions of FASB 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.

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, exchange traded futures contracts, 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, and certain equity and fixed income funds.

Level 3 — Unobservable inputs based on management's own assumptions used to measure assets and liabilities at fair value or assets that management does not have the ability to redeem. Level 3 inputs include values determined using pricing models, discounted cash flow methodologies, or similar techniques reflecting Temple's own assumptions. Level 3 assets consist of perpetual trusts administered by third parties for which Temple does not have the ability to manage or redeem.

Investments for which fair value is measured using the net asset value per share practical expedient are not included within the fair value hierarchy.

The following tables provide the financial assets and liabilities carried at fair value measured on a recurring basis as of June 30, 2024 and 2023:

June 30, 2024	Level 1	Level 2	Level 3	Total
Investments (including endowment):				
Money market funds	\$ 46,053	\$ 962	\$ —	\$ 47,015
Corporate bonds, notes, and other debt securities	—	403,129	—	403,129
U.S. government and agency securities	392,527	102,121	—	494,648
Municipal bonds	—	3,160	—	3,160
Fixed income funds	79,747	—	—	79,747
Equity funds and securities	802,782	—	—	802,782
Futures contracts [§]	555	—	—	555
Real estate funds	—	324	—	324
Other	—	92	—	92
Total investments in fair value hierarchy	<u>\$ 1,321,664</u>	<u>\$ 509,788</u>	<u>\$ —</u>	1,831,452
Investments measured at NAV				904,048
Investments carried at equity				4,174
Total investments				<u>\$ 2,739,674</u>
Self-insurance trust funds:				
Money market funds	\$ 1,818	\$ —	\$ —	\$ 1,818
U.S. government securities	11,120	—	—	11,120
Total self-insurance trust funds	<u>\$ 13,080</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 13,080</u>
Deposits with trustees:				
Money market funds	\$ 28,883	\$ —	\$ —	\$ 28,883
U.S. government securities	10,900	8,954	—	19,854
Total deposits with trustees	<u>\$ 39,783</u>	<u>\$ 8,954</u>	<u>\$ —</u>	<u>\$ 48,737</u>
Funds held in trust by others:				
Funds held in trust by others	\$ —	\$ —	\$ 81,801	\$ 81,801
Beneficial interest in assets held by Episcopal Foundation	—	—	31,500	31,500
Beneficial interest in the Fox Chase Cancer Center Foundation	—	—	58,185	58,185
Total funds held in trust by others	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 171,486</u>	<u>\$ 171,486</u>

[§] Futures contracts are valued at the net unrealized appreciation (depreciation) on the instrument (see Note 3).

June 30, 2024	Level 1	Level 2	Level 3	Total
Pension plans:				
Money market funds	\$ 7,480	\$ —	\$ —	\$ 7,480
Corporate bonds and notes	—	89,333	—	89,333
U.S. government and agency securities	29,253	1,018	—	30,271
Municipal bonds	—	2,224	—	2,224
Collateralized mortgage obligations	—	7,135	—	7,135
Equity funds	185	—	—	185
Total pension plans in fair value hierarchy	<u>\$ 36,918</u>	<u>\$ 99,710</u>	<u>\$ —</u>	136,628
Pension plans measured at NAV				16,583
Total pension plans				<u>\$ 153,211</u>
Postretirement plans:				
Money market funds	\$ 13,250	\$ —	\$ —	\$ 13,250
U.S. government securities	116,367	—	—	116,367
Total postretirement plans in fair value hierarchy	<u>\$ 129,617</u>	<u>\$ —</u>	<u>\$ —</u>	129,617
Postretirement plans measured at NAV				255,172
Total postretirement plans				<u>\$ 384,789</u>

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June 30, 2023	Level 1	Level 2	Level 3	Total
Investments (including endowment):				
Money market funds	\$ 76,595	\$ 951	\$ —	\$ 77,546
Corporate bonds, notes, and other debt securities	—	382,002	—	382,002
U.S. government and agency securities	364,190	92,837	—	457,027
Municipal bonds	—	3,149	—	3,149
Fixed income funds	74,511	—	—	74,511
Equity funds and securities	711,632	—	—	711,632
Futures contracts [§]	1,561	—	—	1,561
Real estate funds	—	320	—	320
Other	—	40	—	40
Total investments in fair value hierarchy	<u>\$ 1,228,489</u>	<u>\$ 479,299</u>	<u>\$ —</u>	<u>1,707,788</u>
Investments measured at NAV				816,763
Investments carried at equity				3,090
Total investments				<u>\$ 2,527,641</u>
Self-insurance trust funds:				
Money market funds	\$ 1,602	\$ —	\$ —	\$ 1,602
U.S. government securities	11,655	—	—	11,655
Total self-insurance trust funds	<u>\$ 13,257</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 13,257</u>
Deposits with trustees:				
Money market funds	\$ 25,558	\$ —	\$ —	\$ 25,558
U.S. government securities	5,443	13,410	—	18,853
Total deposits with trustees	<u>\$ 31,001</u>	<u>\$ 13,410</u>	<u>\$ —</u>	<u>\$ 44,411</u>
Funds held in trust by others:				
Funds held in trust by others	\$ —	\$ —	\$ 76,604	\$ 76,604
Beneficial interest in assets held by Episcopal Foundation	—	—	29,621	29,621
Beneficial interest in the Fox Chase Cancer Center Foundation	—	—	52,729	52,729
Total funds held in trust by others	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 158,954</u>	<u>\$ 158,954</u>

§ Futures contracts are valued at the net unrealized appreciation (depreciation) on the instrument (see Note 3).

June 30, 2023	Level 1	Level 2	Level 3	Total
Pension plans:				
Money market funds	\$ 31,996	\$ —	\$ —	\$ 31,996
Corporate bonds and notes	—	20,207	—	20,207
U.S. government and agency securities	22,395	563	—	22,958
Municipal bonds	—	1,193	—	1,193
Collateralized mortgage obligations	—	1,059	—	1,059
Equity funds	167	—	—	167
Total pension plans in fair value hierarchy	<u>\$ 54,558</u>	<u>\$ 23,022</u>	<u>\$ —</u>	77,580
Pension plans measured at NAV				85,791
Total pension plans				<u>\$ 163,371</u>
Postretirement plans:				
Money market funds	\$ 14,394	\$ —	\$ —	\$ 14,394
U.S. government securities	75,767	—	—	75,767
Total postretirement plans in fair value hierarchy	<u>\$ 90,161</u>	<u>\$ —</u>	<u>\$ —</u>	90,161
Postretirement plans measured at NAV				276,751
Total postretirement plans				<u>\$ 366,912</u>

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.

Except for \$0 and \$135 of additional funds held in trusts by obtained during 2024 and 2023, respectively, which are classified as Level 3 assets, during the years ended June 30, 2024 and 2023, there were no transfers into or out of Level 3, nor were there any purchases or sales of Level 3 assets.

Information for investments whose fair value is estimated using its net asset value (“NAV”) practical expedient (or its equivalent) at June 30, 2024 and 2023 is as follows:

June 30, 2024	Fair Values			Redemption	
	Investments / Endowment	Pensions	Post- retirement	Frequency	Notice Period
Commodity funds	\$ 18,040	\$ —	\$ —	Daily	2 days
Multi-strategy hedge funds	281,739	6,869	75,671	Quarterly- Annual	45-90 days
Private equity	90,065	—	35,951	Illiquid	N/A
Real estate funds	91,113	—	11,141	Quarterly	45-90 days [^]
Fixed income funds	45,473	2,728	51,680	Monthly- Semi-annually	15-90 days
Equity funds	339,932	6,986	62,776	Daily- Quarterly	1-90 days
Opportunistic funds	37,686	—	17,953	Quarterly- Illiquid	60 days - N/ A
Total value	<u>\$ 904,048</u>	<u>\$ 16,583</u>	<u>\$ 255,172</u>		

June 30, 2023	Fair Values			Redemption	
	Investments / Endowment	Pensions	Post- retirement	Frequency	Notice Period
Commodity funds	\$ 15,989	\$ —	\$ 7,322	Daily	2 days
Multi-strategy hedge funds	258,437	6,959	73,544	Quarterly- Annual	45-90 days
Private equity	76,278	—	30,832	Illiquid	N/A
Real estate funds	103,711	—	13,979	Quarterly	45-90 days [^]
Fixed income funds	41,032	71,015	37,004	Daily- Quarterly	2-90 days
Equity funds	290,437	7,817	98,814	Daily- Monthly	1-90 days
Opportunistic funds	30,879	—	15,256	Quarterly- Illiquid	60 days- N/A
Total value	<u>\$ 816,763</u>	<u>\$ 85,791</u>	<u>\$ 276,751</u>		

[^] Subject to fund liquidity.

Unfunded commitments at June 30, 2024 and 2023 are as follows:

	June 30, 2024			June 30, 2023		
	Endowment	Post- retirement	Total	Endowment	Post- retirement	Total
Private equity	\$ 102,859	\$ 33,266	\$ 136,125	\$ 90,602	\$ 31,863	\$ 122,465
Real estate funds	—	—	—	51	2,648	2,699
Opportunistic funds	8,072	3,981	12,053	10,197	5,014	15,211
Unfunded commitments	<u>114,187</u>	<u>37,247</u>	<u>151,434</u>	<u>100,850</u>	<u>39,525</u>	<u>140,375</u>

Commodity funds include investments in both long and short commodity derivatives in a unitized fund structure.

Multi-strategy hedge funds include hedge fund-of-funds that invest in the commingled funds of hedge fund managers. Funds are allowed to take both long and short positions, use leverage and derivatives, and invest in many markets. Hedge funds may make equity, credit/fixed income, rate, and currency investments. Strategies employed may include long/short, event-driven, arbitrage, and macro.

Private equity investments include private partnerships, funds and/or other special purpose vehicles that invest in a range of strategies including, venture capital, growth equity, leveraged buyouts, credit-oriented opportunities, mezzanine and distressed debt, and special situations. Investments fund “start-up” companies or the buyout of existing companies or divisions within a company. Investments include domestic or international and encompass private and public securities. These funds can never be redeemed and these investments typically require capital lock-ups of 10 years or more.

Real estate funds include investments in public or private partnerships, funds and/or special purpose vehicles that make private real estate investments located within or outside the United States. Major sectors within this space include apartments, office properties, regional properties, industrial properties, and hotels, but may include land, medical facilities, self-storage and other real property investments. Investments may include

equity, debt, or both and may encompass “core”, “value-added”, or “opportunistic” opportunities. Investments are typically structured as partnerships.

Fixed income funds include investments made in commingled funds or fund-of-funds that invest in sovereign and government debt securities, corporate debt securities, U.S. Treasury Inflation-Protected securities. These funds generally seek long-term capital appreciation and provide a hedge against inflation.

Equity funds include investments made in commingled funds or fund-of-funds that invest in U.S., international, and global equity securities through a variety of active strategies. The funds generally seek long-term capital appreciation.

Opportunistic funds include investments with attractive risk/return characteristics based on a particular market environment. These investments include strategies such as private credit, distressed debt, and direct lending.

11. Endowment Funds

Temple’s endowment consists of a portfolio of actively managed individual funds established for a variety of purposes, including providing a funding source for (i) operations; (ii) scholarships and awards; (iii) academic leadership funds; and (iv) the master facility plan. The endowment includes both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

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 net assets without donor restrictions to be invested to provide income for an intended purpose. Board-designated endowment fund assets are recognized in net assets without donor restrictions.

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 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 amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the Board of Trustees appropriates such amounts for expenditure. Most of those net assets also are subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The Board of Trustees of Temple has interpreted the relevant law as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, Temple considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. Temple has interpreted the relevant law to permit spending from underwater funds in accordance with the prudent measures required under the law. Additionally, in accordance with the relevant law, Temple considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (i) the duration and preservation of the fund; (ii) the purposes of the organization

and the donor-restricted endowment fund; (iii) general economic conditions; (iv) the possible effect of inflation and deflation; (v) the expected total return from income and the appreciation of investments; (vi) other resources of the organization; and (vii) the investment policies of Temple.

Underwater Endowment — From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below their original value or the level that the donor requires Temple to retain as a fund of perpetual duration. When donor-restricted endowment deficiencies exist, they are classified as a reduction of donor-restricted net assets. These deficiencies resulted from unfavorable market fluctuations that occurred subsequent to the investment of contributions (often shortly after the investment of newly established endowments) and continued appropriation for certain programs that was deemed prudent by the Board of Trustees.

Underwater endowments at June 30, 2024 and 2023 are as follows:

	June 30, 2024	June 30, 2023
Underwater endowments:		
Number of underwater donor-restricted endowments	7	97
Original gift value	\$ 1,677	\$ 20,392
Fair value	1,399	19,144
Endowment deficiencies	<u>\$ (278)</u>	<u>\$ (1,248)</u>

Endowment Investment Policy — Temple has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to 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 exceed the total of the amount drawn annually for operations plus the rate of inflation and investment management fees. Temple expects its endowment funds, over time, to provide an average real rate of return, net of investment management fees, of approximately 5.00% annually. Actual returns in any given year may vary from this amount. 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). Temple targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

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. In 2024 and 2023, the spending rule limited the spending of endowment resources to 4.25% (both years) for the University, and 4.00% and 4.50%, respectively, for TUHS, 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, 2024 and 2023 totaled \$38,608 and \$36,876, respectively.

Temple's endowment balances, including board-designated endowment funds, by net asset classification at June 30, 2024 and 2023 are as follows:

June 30, 2024	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	\$ 337,450	\$ —	\$ 337,450
Donor-restricted endowment funds:*			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	—	461,957	461,957
Accumulated investment gains	—	145,893	145,893
Term endowment funds	—	15,629	15,629
Total endowment funds	<u>\$ 337,450</u>	<u>\$ 623,479</u>	<u>\$ 960,929</u>

June 30, 2023	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	\$ 311,619	\$ —	\$ 311,619
Donor-restricted endowment funds:*			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	—	437,910	437,910
Accumulated investment gains	—	106,774	106,774
Term endowment funds	—	14,442	14,442
Total endowment funds	<u>\$ 311,619</u>	<u>\$ 559,126</u>	<u>\$ 870,745</u>

* Excludes donor restricted funds held in trust by others of \$81,801 at June 30, 2024 and \$76,604 at June 30, 2023 (see Notes 10 and 15).

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The changes in Temple's endowment assets (excluding changes in funds held in trust by others, see Notes 10 and 15) for the years ended June 30, 2024 and 2023 are as follows:

June 30, 2024	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of the year	\$ 311,619	\$ 559,126	\$ 870,745
Investment return:			
Net investment income	6	7,379	7,385
Net realized gain	20,665	33,373	54,038
Net unrealized gain	16,597	26,802	43,399
Total investment return	37,268	67,554	104,822
Contributions and transfers:			
Donor contributions	804	22,393	23,197
Board-designated endowment	100	—	100
Other	46	627	673
Total contributions and transfers	950	23,020	23,970
Appropriation of endowment assets for expenditure (spending rule)	(12,387)	(26,221)	(38,608)
Endowment net assets, end of the year	<u>\$ 337,450</u>	<u>\$ 623,479</u>	<u>\$ 960,929</u>

June 30, 2023	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of the year	\$ 299,074	\$ 513,631	\$ 812,705
Investment return:			
Net investment income	17	8,191	8,208
Net realized gain	16,829	26,364	43,193
Net unrealized gain	7,246	11,352	18,598
Total investment return	24,092	45,907	69,999
Contributions and transfers:			
Donor contributions	466	23,795	24,261
Board-designated endowment	—	—	—
Other	190	466	656
Total contributions and transfers	656	24,261	24,917
Appropriation of endowment assets for expenditure (spending rule)	(12,203)	(24,673)	(36,876)
Endowment net assets, end of the year	<u>\$ 311,619</u>	<u>\$ 559,126</u>	<u>\$ 870,745</u>

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12. Liquidity and Availability of Resources

Temple's financial assets and liquidity resources available within one year of the consolidated balance sheet date for general expenses (e.g., operating expenses and scheduled payments on debt) are as follows:

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Financial assets:		
Cash and cash equivalents	\$ 408,268	\$ 506,047
Investments (excluding purpose designated funds)	1,524,149	1,392,328
Accounts, loans, and contributions receivable, net (excluding donor restricted receivables)	700,797	564,395
Appropriation of board-designated endowment assets for general operating expenditures in the following year (estimate based on the fiscal year-end fair values and board approved spending rate for the subsequent year)	8,560	7,931
Total financial assets available within one year to fund general expenses	<u>2,641,774</u>	<u>2,470,701</u>
Liquidity resources (Note 9):		
Revolving line of credit (undrawn) (University)	50,000	50,000
Revolving line of credit (undrawn) (TUHS)	100,000	100,000
Unsecured line of credit (undrawn and unpledged) (University)	7,500	7,500
Total financial assets and liquidity resources available within one year	<u>\$ 2,787,274</u>	<u>\$ 2,628,201</u>

Temple's endowment funds consist of donor-restricted and board-designated endowment funds. Income from donor-restricted endowments is restricted for specific purposes and, therefore, is not available for general expenditure. As described in Note 11, for fiscal year 2024 and 2023 the Board of Trustees approved distribution of 4.00% to 4.25% of the average fair value for the prior 12 fiscal quarters, for a total spending rule appropriation of \$38,608 and \$36,876, respectively.

Temple's cash flows have seasonal variations during the year, primarily attributable to the collection of tuition, the timing of receipts of the Commonwealth appropriation, and the collection of donor contributions, which are typically more concentrated at calendar and fiscal year-end. As part of Temple's liquidity management, Temple structures its financial assets to be available as its general expenses, liabilities, and other obligations come due. In addition, Temple invests cash in excess of daily requirements in cash equivalents and short-term investments. To help manage unanticipated liquidity needs, at June 30, 2024 and 2023, Temple has committed lines of credit in excess of \$150,000 (both years) available to be drawn. Additionally, at June 30, 2024 and 2023, Temple's board-designated endowment totaled \$337,450 and \$311,619, respectively, of which \$201,413 and \$186,607, respectively, has been board-designated to support general operations. Although Temple does not intend to spend from its board-designated endowment, other than amounts appropriated for general expenditure as part of its annual budget approval and appropriation process, amounts from its board-designated endowment could be made available if necessary. However, both the board-designated endowment and donor-restricted endowments contain investments with lock-up provisions that would reduce the total investments that could be made available. Temple also has unfunded commitments on alternative investments (see Note 9 for line of credit availability, Note 10 for investments, and Note 11 for endowments).

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, and subject to the disclosure below, the ultimate disposition of these matters is not expected to have a material adverse effect on Temple's future financial position or changes in its net assets.

On May 5, 2020, a putative class action complaint was filed against the University in the United States District Court for the Eastern District of Pennsylvania claiming that the decision to close campus and transition to distance education in response to the COVID-19 pandemic deprived students of the benefits of in-person instruction, access to campus facilities, student activities, and other benefits and services. The complaint alleges that plaintiffs have been deprived of certain opportunities and benefits during approximately 45% of the spring 2020 semester for which they paid and seeks disgorgement of a portion of tuition and a pro-rata amount of fees paid for the spring 2020 semester. The complaint is similar to many other lawsuits filed against colleges and universities in the United States since late March 2020. In September 2024, the University and the plaintiffs agreed to settlement terms, with monetary damages to be paid by the University totaling \$6,900. The settlement terms are pending court approval and are expected to be approved and paid during fiscal year 2025. The settlement amount is included in current *Accounts payable and accrued expenses* on the 2024 consolidated balance sheet. In the June 30, 2023 consolidated balance sheet, \$7,500 was included in non-current *Accrued expenses and other liabilities*.

Under its hospital affiliation agreement with Chestnut Hill Hospital, TUHS has committed to making additional capital contributions any time a capital call is approved by the Chestnut Hill Hospital board of directors. See Note 21 for further discussion of the Chestnut Hill Hospital affiliation.

See Note 9 for commitments under finance and operating leases, Note 10 for unfunded investment commitments, and Note 14 for assets pledged as collateral.

14. Pledged Assets

At June 30, 2024 and 2023, TUHIC had restricted cash of \$317 and \$617, respectively, and non-current investments in fixed income securities of \$65,539 and \$73,853, respectively, held in trust in order to secure TUHIC's liabilities under certain reinsurance contracts.

At June 30, 2024 and 2023, the University had \$6,340 and \$6,512, respectively, of non-current investments in fixed income securities pledged as collateral under futures contracts (see Note 3). In addition, at June 30, 2024 and 2023, the University had \$884 and \$304, respectively, of postretirement benefits plan assets and \$270 and \$58, respectively, of pension plan assets in fixed income securities pledged as collateral under futures contracts (see Notes 3 and 5).

See Note 9 for amounts pledged as collateral under Temple's bond issuances, lines of credit, and letters and credit and Note 10 for unfunded investment commitments.

15. Net Assets

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

	June 30, 2024	June 30, 2023
Net Assets:		
Without donor restrictions	\$ 3,327,462	\$ 3,202,917
With donor restrictions:		
Term endowments, life income funds, and accumulated endowment gains	161,522	121,216
Contributions for instruction, research, and support	54,796	50,536
Contributions for property, plant, and equipment	88,880	24,671
Corpus of contributions for endowments	461,957	437,910
Corpus of contributions for student loans	215	214
Funds held in trust by others	81,801	76,604
Beneficial interest in Episcopal Foundation	31,500	29,621
Beneficial interest in Fox Chase Cancer Center Foundation	58,185	52,729
Total net assets with donor restrictions	938,856	793,501
Total net assets	<u>\$ 4,266,318</u>	<u>\$ 3,996,418</u>

16. Accounts Payable and Other Accrued Expenses

Accounts payable and other accrued expenses at June 30, 2024 and 2023 consist of the following:

	June 30, 2024	June 30, 2023
Accounts payable	\$ 235,694	\$ 166,173
Accrued interest payable	14,316	14,837
Accrued payroll	60,176	49,222
Accrued vacation	47,845	46,238
Claim based liabilities, professional (Note 13), worker's compensation, general liability, and health and welfare benefits	349,649	391,187
Conditional asset retirement obligation (Note 8)	27,898	19,828
Student and other deposits	6,117	5,079
Employee retention credits (Note 24)	43,600	43,600
Operating lease liabilities (current portion)	13,125	12,245
Estimated settlements with third-party payers (Note 24)	29,301	8,799
Other	180,381	201,190
Total accounts payable and other accrued expenses	1,008,102	958,398
Less: Current portion	(617,830)	(496,864)
Non-current, accounts payable and other accrued expenses	<u>\$ 390,272</u>	<u>\$ 461,534</u>

17. Commonwealth of Pennsylvania Grants and Other Support

Temple receives support from the Commonwealth primarily in the form of appropriations (operations and capital), grants and contracts, and medical assistance supplemental funding. Medical assistance supplemental funding is to provide access to health care services, including care for the uninsured and indigent population of Pennsylvania (see Note 18). Patient care supplemental funding provided by the Commonwealth is included in *Patient care activities* revenue in the consolidated statements of activities. There is no guarantee that funding from the Commonwealth will continue consistent with historical levels or at levels requested by Temple. Under certain circumstances, Temple could be required to repay certain of the support received from the Commonwealth.

Support received from the Commonwealth during 2024 and 2023 is as follows:

	Year Ended June 30,	
	2024	2023
Commonwealth of Pennsylvania support:		
Patient care related:		
Access to care and state and local hospital assessment programs, net	\$ 407,090	\$ 351,268
Academic Health Center funding	6,521	6,233
Total patient care support	<u>413,611</u>	<u>357,501</u>
Non-patient care related:		
Appropriation	158,206	158,206
Share of appropriation used to support matching funds under the Commonwealth of PA Medical Assistance Program*	(92,287)	(80,444)
Appropriation, net	<u>65,919</u>	<u>77,762</u>
Grants and contracts	24,997	22,555
Grants for property, plant, and equipment	66,159	11,708
Total non-patient care support	<u>157,075</u>	<u>112,025</u>
Total Commonwealth of Pennsylvania support	<u>\$ 570,686</u>	<u>\$ 469,526</u>

* Amount recorded in *Patient care activities* revenue by TUHS.

Academic Health Center funding from the Commonwealth is transferred from TUHS to the University to support allowable academic health center costs. Such funding is included in *Transfer from TUHS* in the consolidated statements of activities (and eliminated in consolidation).

18. Revenue

Tuition revenue is recognized in the fiscal year in which the academic programs are delivered. Undergraduate and graduate students who adjust their course load or withdraw completely within the “drop/add period”, typically the first two weeks of the academic term, are entitled to receive a full credit for all charges and a refund for any payments made in accordance with the University’s “drop/add” policy. Professional students do not have a formal “drop/add” period and all course load adjustments for professional students are at the discretion of the University. Payments for tuition are due approximately two weeks subsequent to the start of the academic term.

When students enroll or register for classes, a contract exists between the University and the student. For professional students, this typically occurs prior to fiscal year-end for the subsequent academic year. As professional students do not have discretion over the “drop/add” process, the University considers such

contract an indication of the professional student’s financial responsibility for the tuition and fees associated with those courses and a contractual agreement to the related payment terms. For non-professional students, the contract is considered cancellable until the “drop/add” period has ended, therefore, revenue and any deferred revenue contract obligation is recorded subsequent to the “drop/add” period (or if cash is received in advance of performance obligation).

The University offers two summer sessions. Summer I is provided in fiscal quarter four and Summer II spans fiscal years. Because the academic term for Summer II spans two reporting periods, a portion of the payments for Summer II (approximately 90%) are included in deferred revenue at June 30.

Temple’s revenues primarily consist of tuition and fees, auxiliary enterprises, Commonwealth appropriations, grants and contracts, contributions, and patient care activities. Revenue recognition by revenue source is as follows (see Note 2 for additional revenue disclosures):

Revenue Source	Revenue Recognition
Tuition and fees	Ratably over the academic term
Commonwealth operating appropriation	Ratably over the fiscal year
Commonwealth capital appropriation	Expense reimbursement
Grants and contracts (exchange transaction)	As performance obligations are satisfied
Grants and contracts (conditional contributions)	When the barrier (condition) is satisfied
Contributions (non-exchange transaction)	When the barrier (condition) is satisfied. If no barrier and no right of return/release exist, then recognized when received.
Patient care activities	As services are provided
Auxiliary enterprises:	
Housing	Ratably over the academic term
Meal plans	Ratably over the academic term
Ticket sales	After event occurs
Parking passes	Ratably over the parking permit period
Other (e.g., event parking, programs, merchandise, concessions)	Point-of-sale

Deferred Revenue — Deferred revenue primarily includes payments received prior to the start of the academic term. The following table depicts activities for deferred revenue during the years ended June 30, 2024 and 2023.

	Tuition and Fees			Sponsored Contracts (Exchange)	Auxiliary Contract Liabilities	Deferred Rent	Other Deferred Revenues	Total
	Summer II (Undergrad/ Grad/ Professional)	Fall Semester (Undergrad/ Grad)	Fall Semester Professional Students					
Balance at June 30, 2022	\$ 19,145	\$ 224	\$ 17,830	\$ 40,237	\$ 14,933	\$ 1,835	\$ 11,215	\$105,419
Revenue Recognized in 2023	(19,145)	(224)	(17,830)	(40,237)	(3,549)	(1,180)	(11,215)	(93,380)
Cash received and contracts entered into in advance of performance	17,288	272	18,888	55,921	6,228	1,424	9,871	109,892
Balance at June 30, 2023	17,288	272	18,888	55,921	17,612	2,079	9,871	121,931
Revenue Recognized in 2024	(17,288)	(272)	(18,888)	(55,921)	(7,294)	(932)	(9,871)	(110,466)
Cash received and contracts entered into in advance of performance	16,678	118	17,633	43,799	4,272	550	9,390	92,440
Balance at June 30, 2024	<u>\$ 16,678</u>	<u>\$ 118</u>	<u>\$ 17,633</u>	<u>\$ 43,799</u>	<u>\$ 14,590</u>	<u>\$ 1,697</u>	<u>\$ 9,390</u>	<u>\$103,905</u>

The current portion of *Deferred revenue* of \$90,644 at June 30, 2024 will be recognized as revenue in fiscal 2025 in accordance with the revenue recognition policies described above and in Note 2.

Temple has elected the optional exemption to not disclose amounts where the performance obligation is part of a contract that has an original expected duration of one year or less. Temple expects to recognize substantially all revenue on these remaining performance obligations over the next twelve months.

Disaggregation of Revenue — In the fall semester of academic years 2024 and 2023, approximately 64% and 66%, respectively, of the University’s students are residents of the Commonwealth, and approximately 36% and 34%, respectively, are from outside of Pennsylvania. The following tables provide the disaggregation of revenues at June 30, 2024 and 2023 for *Tuition and fees*, *Grants and contracts*, *Auxiliary enterprises*, and *Patient care activities*.

Revenues from *Tuition and fees*, during the years ended June 30, 2024 and 2023 were as follows:

	2024	2023
Tuition and fees revenues:		
Undergraduate students	\$ 538,526	\$ 566,915
Graduate students	110,201	119,267
Professional	150,934	146,714
Continuing education	6,606	6,822
Temple's Japan campus	31,496	27,950
Fees	43,086	45,092
Total tuition and fee revenues	880,849	912,760
Less: Discounts	(157,533)	(154,590)
Total tuition and fees revenues, net of discounts	<u>\$ 723,316</u>	<u>\$ 758,170</u>

Revenues from *Grants and contracts*, during the years ended June 30, 2024 and 2023 were as follows:

	2024	2023
Grants and contracts revenues:		
Federal	\$ 142,744	\$ 133,681
Commonwealth of Pennsylvania	24,997	23,183
Local	4,214	4,470
Private	75,821	76,629
Total grants and contracts revenues	<u>\$ 247,776</u>	<u>\$ 237,963</u>

Revenues from *Auxiliary enterprises*, during the years ended June 30, 2024 and 2023 were as follows:

	2024	2023
Auxiliary enterprises revenues:		
Housing	\$ 51,474	\$ 53,794
Meal plans	22,872	23,192
General activity fee	2,548	2,805
Athletics	12,614	11,735
Parking service	6,378	6,287
Liacouras Center	3,662	3,166
Other (primarily includes food services, bookstore, and TU Press)	8,979	8,455
Total auxiliary enterprises revenues	<u>\$ 108,527</u>	<u>\$ 109,434</u>

Revenues from *Patient care activities* recognized by major payor sources based on primary insurance designation during the years ended June 30, 2024 and 2023 were as follows:

	2024			2023		
	Inpatient	Outpatient	Total	Inpatient	Outpatient	Total
Patient care activities:						
Medicare	\$ 428,329	\$ 417,191	\$ 845,520	\$ 410,142	\$ 356,831	\$ 766,973
Medicaid	295,271	190,054	485,325	262,964	173,227	436,191
Commercial	208,675	423,073	631,748	196,818	392,997	589,815
Self-pay	278	6,202	6,480	645	8,687	9,332
Other	413,657	395,241	808,898	377,749	304,270	682,019
Total patient care activities*	\$ 1,346,210	\$ 1,431,761	\$ 2,777,971	\$ 1,248,318	\$ 1,236,012	\$ 2,484,330

* Physician revenue is included in outpatient revenue in the above table.

19. Expenses by Functional and Natural Classification

Expenses are presented by functional classification in alignment with the overall service mission of Temple. Temple's primary service missions are academic instruction, research, and patient care. Each functional classification displays all expenses related to the underlying operations by natural classification. Natural expenses attributable to more than one functional expense category are allocated using reasonable cost allocation techniques. Operation and maintenance of plant expenses ("O&M") and depreciation expense (excluding depreciation related to auxiliary and library books) are allocated to the functional expense classifications based upon the proportionate share of expenses (excluding O&M and depreciation) reported in each functional classification. Depreciation related to auxiliary fixed assets (e.g., dormitories, parking garages, and athletics) is fully allocated to *Auxiliary enterprises expense* and depreciation related to library books is fully allocated to *Academic support expense*. Interest expense on external debt is allocated to the functional categories which have benefited from the proceeds of the external debt.

Functional expense categories are as follows:

Academic and Student Services:

Instruction: Expenses for all activities that are part of the University's instruction program and include expenses for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions.

Academic Support: Expenses incurred to provide support services for the University's primary missions of instruction, research, and public service and includes expenses related to providing services that directly assist the academic functions of the University.

Student Services: Expenses incurred for activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenses for student services administration; social and cultural development; counseling and career guidance; financial aid administration; student admissions; maintenance of student records; and student health services.

Student aid: Grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to students.

Research and Public Service:

Research: Expenses for activities specifically organized to produce research, whether commissioned by an agency external to Temple or separately budgeted by an organizational unit within Temple.

Public Service: Expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the University. These activities include community service programs (excluding instructional activities) and cooperative extension services.

Institutional Support: Expenses for central, executive-level activities concerned with management and long-range planning for the entire University. Institutional support includes executive management, fiscal operations, general administration, and public relations/development.

Auxiliary Enterprises: Expenses relating to the operation of auxiliary enterprises. Auxiliary enterprises exist to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristic of an auxiliary enterprise is that it is managed as an essentially self-supporting activity. Auxiliary enterprises include residence halls, food services, intercollegiate athletics, University stores, faculty clubs, and parking.

Patient Care Activities: Primarily includes expenses associated with TUHS, as well as expenses from the University's medicine, podiatry and dental programs.

Expenses by functional and natural classification for the year ended June 30, 2024 and 2023 are as follows:

2024	Academic and Student Services	Research and Public Service	Institutional Support	Operations and Maintenance	Auxiliary Enterprises	Patient Care Activities	Total Expenses
Salaries and wages	\$ 439,472	\$ 127,561	\$ 81,989	\$ 34,851	\$ 25,786	\$ 1,208,291	\$ 1,917,950
Employee benefits	113,285	30,397	21,826	8,870	6,749	292,053	473,180
Operating expenses	117,466	87,674	58,981	63,461	65,641	1,048,703	1,441,926
Allocations and cost recoveries:							
Depreciation	60,251	18,483	12,395	197	24,463	55,696	171,485
Interest on indebtedness	7,344	1,125	738	(212)	10,911	17,656	37,562
Operations and maintenance	56,485	19,477	13,035	(86,436)	—	48,474	51,035
TUHS cost recovery	(602)	—	(10,114)	(20,731)	—	31,447	—
Total operating expenses	\$ 793,701	\$ 284,717	\$ 178,850	\$ —	\$ 133,550	\$ 2,702,320	4,093,138
Other components of net periodic postretirement benefit cost							(13,373)
Total							\$ 4,079,765

2023	Academic and Student Services	Research and Public Service	Institutional Support	Operations and Maintenance	Auxiliary Enterprises	Patient Care Activities	Total Expenses
Salaries and wages	\$ 442,218	\$ 123,389	\$ 82,419	\$ 33,500	\$ 26,518	\$ 1,145,496	\$ 1,853,540
Employee benefits	113,688	31,062	22,471	9,392	6,839	276,254	459,706
Operating expenses	121,340	84,389	79,804	56,371	62,832	923,919	1,328,655
Allocations and cost recoveries:							
Depreciation	58,942	17,235	13,719	163	24,169	49,781	164,009
Interest on indebtedness	7,645	1,151	776	(218)	11,357	16,727	37,438
Operations and maintenance	50,770	18,065	13,257	(78,677)	—	48,337	51,752
TUHS cost recovery	(448)	2	(10,215)	(20,531)	—	31,192	—
Total operating expenses	<u>\$ 794,155</u>	<u>\$ 275,293</u>	<u>\$ 202,231</u>	<u>\$ —</u>	<u>\$ 131,715</u>	<u>\$ 2,491,706</u>	<u>3,895,100</u>
Other components of net periodic postretirement benefit cost							(16,294)
Total							<u>\$ 3,878,806</u>

20. Medical Professional Liability Insurance

Temple purchases primary commercial claims-made insurance coverage for medical professional liability claims from a commercial insurer, which in turn reinsures all of the risk with TUHIC, a wholly-owned captive insurance company domiciled in Bermuda. Temple is self-insured through its captive insurance company. 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.

Self-insured professional liabilities include amounts for reported claims, which, depending on occurrence and aggregate limits, are retained by Temple’s insurance captive or TUHS, and claims incurred but not reported, which are retained by 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 4.75% at June 30, 2024 and 2023) and related recoveries are as follows:

	June 30, 2024	June 30, 2023
Accrued professional liability claims retained, net	\$ 239,031	\$ 257,098
Plus: Accrued liabilities above retention limits (estimated insurance recoveries)	70,378	92,605
Accrued professional liability claims, gross	309,409	349,703
Less: Current portion of accrued professional liability claims, gross	(83,387)	(72,252)
Non-current, accrued professional liability claims, gross	<u>\$ 226,022</u>	<u>\$ 277,451</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.

21. 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 Commonwealth of Pennsylvania (Medical Assistance) programs. At June 30, 2024 and 2023, Temple had net accounts receivable from Medicare of \$78,100 and \$53,090, respectively, and from Medical Assistance of \$36,276 and \$74,160, 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, 2024 has not changed significantly from the year ended June 30, 2023. Temple has not experienced significant changes in write-off trends nor has Temple changed its charity care policy (see Note 22).

As discussed in Note 2, *Patient care activities* revenue includes estimates of reimbursement from third-party payers. During the years ended June 30, 2024 and 2023, Patient care activities revenue increased by \$24,611 and \$40,779, respectively, as a result of settlements related to prior years and changes in estimates associated with Medicare cost reports and state Medicaid audits. Audits pertaining to fiscal years through 2016 have been closed.

Chestnut Hill Hospital — On August 8, 2022, TUHS formed an alliance with Redeemer Health ("Redeemer") and Philadelphia College of Osteopathic Medicine ("PCOM"), and collectively signed a definitive agreement to acquire Chestnut Hill Hospital and its associated physician practice plan, Chestnut Hill Clinic Company, LLC ("CHC") from Tower Health. The alliance completed the acquisition on January 1, 2023 for a purchase price of \$28,000. CHH Community Health, Inc. ("CHH") is a newly-formed Pennsylvania nonprofit corporation which owns and operates Chestnut Hill Hospital. CHC is a Pennsylvania limited liability company which employs the physicians and operates the physician practices that support Chestnut Hill Hospital, with CHH as its sole member.

TUHS is the majority equity-holder of CHH, with 60% ownership, and manages the 148-bed hospital, operating under the name Temple Health – Chestnut Hill Hospital. Redeemer and PCOM each have 20% ownership in CHH and have substantive participating rights. As such, TUHS accounts for its investment in CHH under the equity method. TUHS's initial investment in CHH was \$16,800. For the years ended June 30, 2024 and 2023, TUHS's share of CHH's net loss was \$(17,005) and \$(7,430), respectively, and is included within *Other sources revenue* in the consolidated statements of operations. At June 30, 2024 and 2023, the value of TUHS' investment in CHH was \$0 and \$9,370, respectively, which is included in noncurrent *Other assets* in the consolidated balance sheet. At June 30, 2024 and 2023, TUHS also had \$35,512 and \$4,861, respectively, of current receivables included in current *Accounts, loans, and contributions receivable, net*, and \$9,200 and \$19,000, respectively, of long-term receivables due from CHH included in non-current *Other assets*, and \$4,680 and \$996, respectively, of payables owed to CHH, current *Accounts payable and accrued expenses* in the consolidated balance sheets.

Health Partners Plans — TUH and Episcopal Hospital were participants and governing members in a Medicaid, Medicare, and Children’s Health Insurance Program (“CHIP”) HMO known as Health Partners Plans (“HPP”). In November 2021, TUHS sold its equity interest in HPP for cash consideration totaling \$305,000, resulting in a gain of \$234,591, recognized in *Other income* in the 2022 consolidated statement of activities. TUHS received proceeds of \$301,600 at closing, with the remaining \$3,400 being held in escrow. During 2023, \$1,700 of the escrow was received; the remaining escrow is included in other receivables in the 2023 consolidated balance sheet. Prior to the sale, TUHS applied the equity method of accounting to its investment in HPP because it exercised significant influence over, but did not have a controlling interest in HPP. After the sale, TUH continues to participate in Medicaid contracts with HPP.

See Note 18 for a summary of Patient care activities revenues recognized by major payor sources based on primary insurance designation.

22. 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. During the years ended June 30, 2024 and 2023, the estimated costs and expenses incurred to provide charity care, including the estimated unreimbursed cost of services in excess of specific payments for services rendered to Medical Assistance recipients, were \$262,986 and \$235,224, respectively (see Note 17).

23. Intangible Assets

At June 30, 2024 and 2023, amortizing intangible assets totaled \$109 and \$660, respectively. Intangible assets primarily relate to the affiliation with American Oncologic Hospital (“AOH”) and acquisitions of community-based primary care practices by Temple Physicians, Inc. There were no new intangible assets acquired during 2024 or 2023.

At June 30, 2024 and 2023, Temple does not hold any goodwill or other no non-amortizing intangible assets. Details of amortizing intangible assets as of June 30, 2024 and 2023 are as follows:

June 30, 2024	Amortizing			
	Gross Carrying Amount*	Accumulated Amortization	Current Year Impairment	Net Book Value
Intellectual property	\$ 3,545	\$ (3,436)	\$ —	\$ 109
Contracts and agreements	1,860	(1,508)	(352)	—
Physician contracts	2,238	(2,238)	—	—
Other	619	(619)	—	—
Total intangible assets	\$ 8,262	\$ (7,801)	\$ (352)	\$ 109

June 30, 2023	Amortizing			
	Gross Carrying Amount*	Accumulated Amortization	Current Year Impairment	Net Book Value
Intellectual property	\$ 3,545	\$ (3,307)	\$ —	\$ 238
Contracts and agreements	1,860	(1,438)	—	422
Physician contracts	2,238	(2,238)	—	—
Other	619	(619)	—	—
Total intangible assets	\$ 8,262	\$ (7,602)	\$ —	\$ 660

* Net of impairments recorded in prior years.

Amortization expense for the years ended June 30, 2024 and 2023 was \$199 and \$(264), respectively. Future amortization expense is expected to be \$109 for the year ended 2025 and \$0 thereafter.

The changes in the carrying amount of intangible assets for the years ended June 30, 2024 and 2023 are as follows:

	Other Intangibles
Balance, June 30, 2022	\$ 924
Amortization	(264)
Balance, June 30, 2023	660
Amortization	(199)
Impairment, amortizing assets	(352)
Balance, June 30, 2024	<u>\$ 109</u>

24. Coronavirus (COVID-19)

All Higher Education Emergency Relief Funds (“HEERF”) were fully recognized through June 30, 2022. No HEERF amounts were recorded in 2024 or 2023.

In response to the COVID-19 pandemic, the federal government, through the Internal Revenue Service (“IRS”), offered Employee Retention Credits (“ERCs”); which are refundable tax credits for businesses that continued to pay employees while shut down due to the COVID-19 pandemic or had significant declines in gross receipts from March 13, 2020 to December 31, 2021. Eligible employers are able to claim the ERC on an original or adjusted employment tax return for a period within those dates. During calendar year 2022, the University submitted filings for ERCs related to the periods March 13, 2020 through June 30, 2021, totaling \$68,308. During the fourth quarter of 2023, ERCs totaling \$43,600, including accrued interest of \$1,522, were received by the University. ERCs totaling \$26,230 are in process of being reviewed by the IRS. The IRS has three years to audit the University’s ERC filings. ERCs received during 2023 are included in *Other liabilities* in the June 30, 2024 and 2023 consolidated balance sheets and are expected to be recognized as *Federal grants and contracts revenue* as additional IRS audit information is available.

The CARES Act authorized \$175,000,000 in funding to hospitals and other health care providers to be distributed through the Public Health and Social Services Emergency Fund (“Provider Relief Funds”). Payments from Provider Relief Funds are intended to compensate health care providers for lost revenues and qualified expenses incurred in response to the COVID-19 pandemic and are not required to be repaid; provided that the recipients attest to and comply with certain terms and conditions, including limitations on balance billing and not using Provider Relief Funds to reimburse expenses or losses that other sources are obligated to reimburse. Through June 30, 2022, TUHS received a total of \$213,188 in Provider Relief Fund payments (of which, \$8,698 was received in 2022, \$113,283 was received in 2021, and \$91,207 was received in 2020). The 2023 consolidated statements of activities include \$8,698 of Provider Relief Funds, which are included in revenues from *Other sources*. At June 30, 2022, Provider Relief Funds totaling \$8,698 were recorded as *Deferred revenue, current* in the consolidated balance sheets. At June 30, 2023, all Provider Relief Funds received by Temple have been earned.

25. Subsequent Events

Temple has evaluated subsequent events through October 28, 2024, the date the consolidated financial statements were available to be issued. Except as noted below, there were no events requiring adjustments to or disclosure in the consolidated financial statements.

On August 22, 2024, Chestnut Hill Hospital entered into a revolving line of credit arrangement with a financial institution allowing for outstanding borrowings not to exceed \$40,000 and expiring on August 21, 2025. Amounts borrowed accrue interest at SOFR plus the applicable margin.

* * * * *

Supplemental Schedules

The following schedules reflect the changes in net assets without donor restrictions for the University and its controlled entities. The columnar classification reflects the various budgetary categories and operations of Temple. Most patient care activities are provided by TUHS. Activities in the University's *Clinical Practice Plan* include clinical activities performed by the LKSOM. The remaining *Patient care activities* provided by the University's podiatry and dental programs are included in *Educational and General services*. *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 Net Assets Without Donor Restrictions — For the Year Ended June 30, 2024 (in thousands)

	Net Assets Without Donor Restrictions										
	Temple University Health System	Temple Educational Support Services	University, Excluding Temple Educational Support Services							Consolidating Eliminations	Total
			Clinical Practice Plan	Educational and General	Quasi - Endowment	Externally Sponsored Activities	Unexpended Capital	Other Long-term	Total University		
Revenues:											
Tuition and fees, net of discounts of \$157,533	\$ —	\$ 35,432	\$ —	\$ 689,933	\$ —	\$ 1	\$ —	\$ —	\$ 689,934	\$ (2,050)	\$ 723,316
Commonwealth of Pennsylvania appropriation	—	—	—	65,919	—	—	—	—	65,919	—	65,919
Strategic support assessment (Note 19)	—	—	—	101,787	—	—	—	—	101,787	(101,787)	—
Grants and contracts	45,590	—	—	47,809	—	154,377	—	—	202,186	—	247,776
Contributions for operations and endowments	4,835	—	—	1,910	804	18,861	—	—	21,575	—	26,410
Investment return	17,933	523	—	55,012	—	27,989	—	1,550	84,551	—	103,007
Sales of educational activities	—	—	—	14,708	—	—	—	—	14,708	—	14,708
Auxiliary enterprises	—	—	—	106,826	—	—	411	1,290	108,527	—	108,527
Patient care activities	2,775,358	—	12	2,601	—	—	—	—	2,613	—	2,777,971
Other sources	25,364	—	—	9,030	—	2,864	432	12	12,338	—	37,702
Net assets released from restrictions	7,565	—	—	—	—	2,339	—	—	2,339	—	9,904
Total revenues	2,876,645	35,955	12	1,095,535	804	206,431	843	2,852	1,306,477	(103,837)	4,115,240
Expenses:											
Educational and general	59,267	29,586	—	891,624	—	168,740	13,515	96,586	1,170,465	(2,050)	1,257,268
Auxiliary enterprises	—	—	—	96,281	—	788	1,107	35,374	133,550	—	133,550
Patient care activities	2,798,341	—	67	5,643	—	—	—	56	5,766	(101,787)	2,702,320
Total expenses	2,857,608	29,586	67	993,548	—	169,528	14,622	132,016	1,309,781	(103,837)	4,093,138
Transfers:											
Property, plant, and equipment (PP&E) acquisitions	—	—	—	(13,118)	—	(4,414)	(109,622)	127,154	—	—	—
Retirement of indebtedness	—	—	—	(44,745)	—	—	(1,619)	46,364	—	—	—
Capital replacement and expansion	—	—	(2)	(49,990)	—	(130)	50,122	—	—	—	—
Other transfers	—	—	—	16,126	146	(32,182)	16,507	(597)	—	—	—
Total transfers	—	—	(2)	(91,727)	146	(36,726)	(44,612)	172,921	—	—	—
Excess (deficit) of revenues over expenses and transfers	19,037	6,369	(57)	10,260	950	177	(58,391)	43,757	(3,304)	—	22,102
Other changes in net assets:											
Investment return	64,255	—	—	10,178	24,881	—	—	19	35,078	—	99,333
Commonwealth grants for PP&E	—	—	—	—	—	—	2,300	—	2,300	—	2,300
Contributions for PP&E	—	—	—	—	—	—	1	—	1	—	1
(Loss) gain on disposal of PP&E, net	(28)	—	—	(56)	—	—	—	(3,942)	(3,998)	—	(4,026)
Actuarial change in accrued pensions and postretirement	(1,760)	—	—	—	—	—	—	(3,570)	(3,570)	—	(5,330)
Other components of NPBC (Note 5)	2,301	—	—	11,072	—	—	—	—	11,072	—	13,373
Loss on asset retirement obligation	20	—	—	—	—	—	—	(8,161)	(8,161)	—	(8,141)
Transfer from TUHS, net	(14,321)	—	—	11,761	—	—	2,560	—	14,321	—	—
Currency translation adjustment	—	394	—	(78)	—	—	—	—	(78)	—	316
Net assets released from restrictions for PP&E	4,504	—	—	—	—	—	113	—	113	—	4,617
Total other changes in net assets	54,971	394	—	32,877	24,881	—	4,974	(15,654)	47,078	—	102,443
Change in net assets without donor restrictions	74,008	6,763	(57)	43,137	25,831	177	(53,417)	28,103	43,774	—	124,545
Net assets without donor restrictions, beginning of year	835,820	12,298	11,890	637,216	311,619	119,815	242,394	1,031,865	2,354,799	—	3,202,917
Net assets without donor restrictions, end of year	\$ 909,828	\$ 19,061	\$ 11,833	\$ 680,353	\$ 337,450	\$ 119,992	\$ 188,977	\$ 1,059,968	\$ 2,398,573	\$ —	\$ 3,327,462

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

Changes in Net Assets Without Donor Restrictions — For the Year Ended June 30, 2023 (in thousands)

	Net Assets Without Donor Restrictions										
	Temple University Health System	Temple Educational Support Services	University, Excluding Temple Educational Support Services							Consolidating Eliminations	Total
			Clinical Practice Plan	Educational and General	Quasi - Endowment	Externally Sponsored Activities	Unexpended Capital	Other Long-term	Total University		
Revenues:											
Tuition and fees, net of discounts of \$154,590	\$ —	\$ 32,540	\$ —	\$ 727,677	\$ —	\$ 3	\$ —	\$ —	\$ 727,680	\$ (2,050)	\$ 758,170
Commonwealth of Pennsylvania appropriation	—	—	—	77,762	—	—	—	—	77,762	—	77,762
Strategic support assessment (Note 19)	—	—	—	87,444	—	—	—	—	87,444	(87,444)	—
Grants and contracts	40,090	—	—	47,080	—	150,793	—	—	197,873	—	237,963
Contributions for operations and endowments	4,068	—	—	2,529	466	18,795	—	—	21,790	—	25,858
Investment return	27,610	—	—	38,847	—	26,350	—	1,833	67,030	—	94,640
Sales of educational activities	—	—	—	14,158	—	—	—	—	14,158	—	14,158
Auxiliary enterprises	—	—	—	108,182	—	—	226	1,026	109,434	—	109,434
Patient care activities	2,480,997	—	81	3,252	—	—	—	—	3,333	—	2,484,330
Other sources	39,788	—	—	8,471	—	3,577	3,912	123	16,083	—	55,871
Net assets released from restrictions	7,364	—	—	2,000	—	2,287	—	(1,850)	2,437	—	9,801
Total revenues	2,599,917	32,540	81	1,117,402	466	201,805	4,138	1,132	1,325,024	(89,494)	3,867,987
Expenses:											
Educational and general	57,752	28,232	—	912,078	—	170,964	8,032	96,671	1,187,745	(2,050)	1,271,679
Auxiliary enterprises	—	—	—	95,800	—	478	(89)	35,526	131,715	—	131,715
Patient care activities	2,573,184	—	181	5,726	—	—	—	59	5,966	(87,444)	2,491,706
Total expenses	2,630,936	28,232	181	1,013,604	—	171,442	7,943	132,256	1,325,426	(89,494)	3,895,100
Transfers:											
Property, plant, and equipment (PP&E) acquisitions	—	—	—	(13,749)	—	(4,594)	(63,914)	82,257	—	—	—
Retirement of indebtedness	—	—	—	(47,251)	—	—	(921)	48,172	—	—	—
Capital replacement and expansion	—	—	(2)	(48,333)	—	(610)	48,945	—	—	—	—
Transfer from TUP	—	—	—	—	—	—	—	—	—	—	—
Other transfers	—	—	—	19,961	190	(29,915)	10,318	(554)	—	—	—
Total transfers	—	—	(2)	(89,372)	190	(35,119)	(5,572)	129,875	—	—	—
Excess (deficit) of revenues over expenses and transfers	(31,019)	4,308	(102)	14,426	656	(4,756)	(9,377)	(1,249)	(402)	—	(27,113)
Other changes in net assets:											
Investment return	34,820	—	—	(13,678)	11,889	—	—	(2,198)	(3,987)	—	30,833
Commonwealth grants for PP&E	—	—	—	—	—	—	1,950	—	1,950	—	1,950
Contributions for PP&E	—	—	—	—	—	—	1	—	1	—	1
(Loss) gain on disposal of PP&E, net	(194)	(6)	—	—	—	—	—	(5,565)	(5,565)	—	(5,765)
Actuarial change in accrued pensions and postretirement	1,620	—	—	—	—	—	—	1,253	1,253	—	2,873
Other components of NPBC (Note 5)	3,368	—	—	12,926	—	—	—	—	12,926	—	16,294
Transfer from TUHS, net	(5,138)	—	—	415	—	—	4,723	—	5,138	—	—
Currency translation adjustment	—	440	—	(17)	—	—	—	—	(17)	—	423
Other	—	—	—	698	—	—	11,129	—	11,827	—	11,827
Net assets released from restrictions for PP&E	2,977	—	—	—	—	—	324	1,849	2,173	—	5,150
Total other changes in net assets	37,453	434	—	344	11,889	—	18,127	(4,661)	25,699	—	63,586
Change in net assets without donor restrictions	6,434	4,742	(102)	14,770	12,545	(4,756)	8,750	(5,910)	25,297	—	36,473
Net assets without donor restrictions, beginning of year	829,386	7,556	11,992	622,446	299,074	124,571	233,644	1,037,775	2,329,502	—	3,166,444
Net assets without donor restrictions, end of year	\$ 835,820	\$ 12,298	\$ 11,890	\$ 637,216	\$ 311,619	\$ 119,815	\$ 242,394	\$ 1,031,865	\$ 2,354,799	\$ —	\$ 3,202,917

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

Subsidiary Organizations

June 30, 2024

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
Temple Educational Support Services, Ltd. ("TESS"), non-exempt (Japan)
Temple University School of Podiatric Medicine, Inc. ("TUSPM"), exempt 501(c)(2)
Good Samaritan Insurance Co. Ltd. ("GSIC"), non-exempt (Bermuda) (inactive)
TUMP Offices, Inc. ("TUMP"), exempt 501(c)(2) (inactive)
Global Technology Management Corp. ("GTM"), non-exempt (inactive)
Temple University Health System, Inc. ("TUHS"), exempt
Temple University Hospital, Inc. ("TUH"), exempt
Temple University Health System Foundation ("TUHSF"), exempt
TUH - Jeanes Campus Auxiliary ("Jeanes"), exempt
Temple Health Subsidiaries, Inc. ("THS"), non-exempt (inactive)
Temple Physicians, Inc. ("TPI"), exempt
Temple Faculty Practice Plan, Inc. ("TFPP"), 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
Temple Care, Inc. ("TC"), will be organized as a pass-through entity of TCPH for purposes of federal tax exemption.
The American Oncologic Hospital ("AOH"), exempt (doing business as, The Hospital of the Fox Chase Cancer Center), exempt
Fox Chase Limited ("FC"), non-exempt
The Institute for Cancer Research ("ICR"), (doing business as, The Research Institute of Fox Chase Cancer Center), exempt
Fox Chase Cancer Center Medical Group, Inc. ("MGI"), exempt
Fox Chase Network, Inc. ("Network"), exempt
Temple Health Physicians, P.C. ("THP"), non-exempt
CHH Community Health, Inc. ("CHH"), (doing business as, Temple Health – Chestnut Hill Hospital and/or Chestnut Hill Health), exempt (effective May 3, 2022). Ownership of CHH is as follows: TUHS 60%, Philadelphia College of Osteopathic Medicine, exempt, 20%, and Holy Redeemer Health System, exempt, 20%. CHH is the sole member of Chestnut Hill Clinic Company, LLC. (doing business as, Chestnut Hill Physicians).

FEDERAL AWARDS SECTION



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

To the Board of Trustees
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 (*Government Auditing Standards*), the consolidated financial statements of Temple University- Of The Commonwealth System of Higher Education and its subsidiaries ("Temple"), which comprise the consolidated balance sheet as of June 30, 2024, and the related consolidated statements of activities, and cash flows for the year then ended, and the related notes to the consolidated financial statements, which collectively comprise Temple's consolidated financial statements (collectively referred to as the "financial statements") and have issued our report thereon dated October 28, 2024.

The financial statements of Temple include various subsidiaries as outlined in Note 1 to the consolidated financial statements. The consolidated financial statements of Temple University- Of The Commonwealth System of Higher Education, includes subsidiaries of Temple University Health System Inc. ("TUHS"). The subsidiary of TUHS; TUHS Insurance Company, Ltd.; was audited by us; and the subsidiary of Temple; Temple Educational Support Services Ltd.; which was audited by other auditors were audited in accordance with generally accepted auditing standards, but were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance or other matters associated with these entities.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Temple's internal control over financial reporting (internal controls) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Temple's internal control. Accordingly, we do not express an opinion on the effectiveness of Temple'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 Temple's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Deloitte + Touche LLP

October 28, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Temple University-Of The Commonwealth System of Higher Education's ("Temple") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Temple's major federal programs for the year ended June 30, 2024. Temple's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Temple complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Our audit, described below, did not include the operations of Temple Educational Support Services, Ltd; Temple University School of Podiatric Medicine, Inc.; Good Samaritan Insurance Co. Ltd.; TUMP Offices, Inc.; Global Technology Management Corp.; Temple University Health System Foundation; TUH - Jeanes Campus Auxiliary; Temple Health Subsidiaries Inc.; Episcopal Hospital; TUHS Insurance Company, Ltd.; Temple Health System Transport Team, Inc.; Temple Care Inc.; Fox Chase Limited; Fox Chase Network, Inc.; American Oncologic Hospital d/b/a The Hospital of Fox Chase Cancer Center; Temple Physicians, Inc.; and Fox Chase Cancer Center Medical Group, Inc.; because these subsidiaries did not receive federal awards subject to audit in accordance with the Uniform Guidance. Temple's consolidated financial statements include the consolidated operations of Temple University Health System, Inc. and its subsidiaries; Institute for Cancer research d/b/a, The Research Institute of Fox Chase Cancer Center; Temple University Hospital, Inc.; Temple Center for Population Health LLC;; and Temple Faculty Practice Plan, Inc.; (collectively referred to herein as "TUHS"), which expended federal awards which are not included in Temple's accompanying Schedule of Expenditures of Federal Awards for the year ended June 30, 2024. Our audit, described below, does not include federal funding awarded to TUHS, because a separate audit in accordance with the Uniform Guidance was performed for TUHS for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Temple and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Temple's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Temple's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Temple's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Temple's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Temple's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Temple's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Temple's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the Temple's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Temple's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Temple as of and for the year ended June 30, 2024, and have issued our report thereon dated October 28, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Deloitte & Touche LLP

March 31, 2025

TEMPLE UNIVERSITY - OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Grantor/Pass-Through Grantor Program Title	ALN Number	2024 Subrecipient Expenditures	2024 Total Expenditures
Research and Development Cluster:			
Department of Health and Human Services:			
National Institutes of Health	93.R&D	\$ 10,553,040	\$ 71,726,787
Centers for Disease Control	93.CDC	69,190	2,268,012
Research on Health Care Costs, Quality and Outcomes	93.226	-	20,575
Adolescent Health Programs	93. 297	(33,346)	616,839
Health Resources and Services Administration	93.HRSA	-	171,149
Alcohol, Drug and Mental Health	93.273	-	31,655
Administration for Community Living	93.433 /464	123,330	2,307,185
Administration for Children and Families	93.632	-	689,579
DHHS Pass-Through Funds	Various	568,609	15,318,500
		<u>11,280,823</u>	<u>93,150,281</u>
National Science Foundation:			
NSF - Direct Awards	47.R&D	414,832	11,568,849
NSF - Pass-Through Funds	Various	-	1,126,738
		<u>414,832</u>	<u>12,695,587</u>
Other			
Other - Direct Awards	Various	618,801	10,659,975
Other - Pass-Through Funds	Various	207,982	8,126,305
		<u>826,783</u>	<u>18,786,280</u>
Total Research and Development Cluster		<u>12,522,438</u>	<u>124,632,148</u>
Economic Development Cluster			
Other - Pass-Through Funds		-	224,521
		<u>-</u>	<u>224,521</u>
Medicaid Cluster			
Other - Pass-Through Funds		2,620	1,208,593
		<u>2,620</u>	<u>1,208,593</u>
TRIO Cluster			
Other - Direct Awards		-	686,098
		<u>-</u>	<u>686,098</u>
WIOA Cluster			
Other - Pass-Through Funds		-	567,113
		<u>-</u>	<u>567,113</u>
Student Financial Assistance Cluster:			
Department of Education:			
Federal Work Study	84.033	-	2,594,148
Federal Supplemental Educational Opportunity Grant (FSEOG)	84.007	-	2,619,649
Pell	84.063	-	40,392,553
Perkins Loans	84.038	-	8,602,630
Perkins Loans Administrative Expenses	84.038	-	278,594
		<u>-</u>	<u>54,487,574</u>
Department of Health and Human Services:			
Health Professional Student Loans & Loans for Disadvantaged Students	93.342	-	23,266,329
Health Professional Student Loans & Loans for Disadvantaged Students Administrative Expenses	93.342	-	155,650
Nursing Student Loans	93.364	-	419,203
Nursing Student Loans Administrative Expenses	93.364	-	3,556
		<u>-</u>	<u>23,844,738</u>
Federally Guaranteed Student Loans			
Direct Subsidized Loans	84.268	-	43,860,564
Direct Unsubsidized Loans	84.268	-	137,182,681
Direct Parent Plus Loans	84.268	-	62,313,853
Direct Graduate Plus Loans	84.268	-	58,276,082
		<u>-</u>	<u>301,633,180</u>
Total Student Financial Assistance Cluster		<u>-</u>	<u>379,965,492</u>

**TEMPLE UNIVERSITY - OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Grantor/Pass-Through Grantor Program Title	ALN Number	2024 Subrecipient Expenditures	2024 Total Expenditures
Other Programs:			
Coronavirus Response and Relief Supplemental Appropriations Act ("CRRSAA") and Coronavirus Aid, Relief, and Economic Security Act ("CARES Act")	84.425C	\$ 292,662	\$ 625,133
Other - Direct Awards	Various	570,903	4,522,318
Other - Pass Through Funds	Various	1,868	15,825,649
		<u>572,771</u>	<u>20,347,967</u>
Total Other Programs		<u>865,433</u>	<u>20,973,100</u>
Total Federal Awards		<u>\$ 13,390,491</u>	<u>\$ 528,257,065</u>

See notes to schedule of expenditures of federal awards

**TEMPLE UNIVERSITY - OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Agency Prefix	ALN Three Digit Extension	Additional Award Identification	Federal Program Name	Cluster Name	Federal Program Total	Cluster Total	Direct Award	Name of Passthrough Entity	Identifying Number Assigned by the Pass-through Entity, if assigned	Federal Award Passed Through to Subrecipients	Amount Passed Through to Subrecipients	Amount Expended
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		-\$5,511
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$64,514
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$113,650
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$270,864
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		-\$51,302
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			Y	\$68,664	\$381,690
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$75,700
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$44,309
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$630,303
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$389,271
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$291,149
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$446,190
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$125,143
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			Y	\$9,270	\$23,863
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$34,519
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			Y	\$51,880	\$476,341
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$78,387
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$30,000
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$304,812
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$10,204
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	Y			N		\$2,909
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		-\$81
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		\$268,729
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			Y	\$121,566	\$157,069
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		-\$24
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			Y	\$322,867	\$411,148
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		-\$3,196
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			Y	\$14,994	\$384,758
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		-\$3,216
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		\$787,554
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		\$65,977
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			Y	\$120,926	\$762,285
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		-\$1,552
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		\$33,192
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		-\$29,889
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			Y	\$32,918	\$545,067
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			Y	\$500,454	\$381,190
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			Y	\$31,719	\$54,739
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		\$175,369
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		\$318,024
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			Y	\$3,005,237	\$4,446,686
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			Y	\$22,468	\$280,421
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		\$131,901
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	Y			N		\$27,686
93	846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	Research and Development	\$1,099,414	\$124,632,148	Y			N		-\$303
93	846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	Research and Development	\$1,099,414	\$124,632,148	Y			N		-\$1,724
93	846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	Research and Development	\$1,099,414	\$124,632,148	Y			N		\$84
93	846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	Research and Development	\$1,099,414	\$124,632,148	Y			Y	\$2,471	\$638,077
93	846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	Research and Development	\$1,099,414	\$124,632,148	Y			N		\$197,781
93	846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	Research and Development	\$1,099,414	\$124,632,148	Y			N		\$160,138
93	846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	Research and Development	\$1,099,414	\$124,632,148	Y			N		\$41,146

**TEMPLE UNIVERSITY - OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Agency Prefix	ALN Three Digit Extension	Additional Award Identification	Federal Program Name	Cluster Name	Federal Program Total	Cluster Total	Direct Award	Name of Passthrough Entity	Identifying Number Assigned by the Pass-through Entity, if assigned	Federal Award Passed Through to Subrecipients	Amount Passed Through to Subrecipients	Amount Expended
93	213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	Research and Development	\$957,887	\$124,632,148	Y			N		-\$358
93	213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	Research and Development	\$957,887	\$124,632,148	Y			N		-\$2
93	213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	Research and Development	\$957,887	\$124,632,148	Y			N		-\$896
93	213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	Research and Development	\$957,887	\$124,632,148	Y			N		\$436,106
93	213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	Research and Development	\$957,887	\$124,632,148	Y			N		\$141,593
93	213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	Research and Development	\$957,887	\$124,632,148	Y			N		\$200,355
93	213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	Research and Development	\$957,887	\$124,632,148	Y			N		\$168,114
93	393		CANCER CAUSE AND PREVENTION RESEARCH	Research and Development	\$728,581	\$124,632,148	Y			N		-\$13,195
93	393		CANCER CAUSE AND PREVENTION RESEARCH	Research and Development	\$728,581	\$124,632,148	Y			N		-\$187
93	393		CANCER CAUSE AND PREVENTION RESEARCH	Research and Development	\$728,581	\$124,632,148	Y			N		\$90,772
93	393		CANCER CAUSE AND PREVENTION RESEARCH	Research and Development	\$728,581	\$124,632,148	Y			Y	\$6,929	\$54,243
93	394		CANCER DETECTION AND DIAGNOSIS RESEARCH	Research and Development	\$141,459	\$124,632,148	Y			N		\$90,753
93	395		CANCER TREATMENT RESEARCH	Research and Development	\$1,306,478	\$124,632,148	Y			N		-\$34,535
93	395		CANCER TREATMENT RESEARCH	Research and Development	\$1,306,478	\$124,632,148	Y			Y	\$304,021	\$574,649
93	395		CANCER TREATMENT RESEARCH	Research and Development	\$1,306,478	\$124,632,148	Y			N		\$418,692
93	395		CANCER TREATMENT RESEARCH	Research and Development	\$1,306,478	\$124,632,148	Y			N		\$304,124
93	395		CANCER TREATMENT RESEARCH	Research and Development	\$1,306,478	\$124,632,148	Y			N		\$881
93	395		CANCER TREATMENT RESEARCH	Research and Development	\$1,306,478	\$124,632,148	Y			N		\$2,650
93	396		CANCER BIOLOGY RESEARCH	Research and Development	\$1,476,275	\$124,632,148	Y			N		-\$210
93	396		CANCER BIOLOGY RESEARCH	Research and Development	\$1,476,275	\$124,632,148	Y			N		\$291,069
93	396		CANCER BIOLOGY RESEARCH	Research and Development	\$1,476,275	\$124,632,148	Y			Y	\$82,934	\$450,511
93	396		CANCER BIOLOGY RESEARCH	Research and Development	\$1,476,275	\$124,632,148	Y			N		\$316,326
93	396		CANCER BIOLOGY RESEARCH	Research and Development	\$1,476,275	\$124,632,148	Y			N		\$69,771
93	397		CANCER CENTERS SUPPORT GRANTS	Research and Development	\$1,715,648	\$124,632,148	Y			N		\$11
93	397		CANCER CENTERS SUPPORT GRANTS	Research and Development	\$1,715,648	\$124,632,148	Y			Y	\$251,752	\$583,192
93	397		CANCER CENTERS SUPPORT GRANTS	Research and Development	\$1,715,648	\$124,632,148	Y			Y	\$351,022	\$1,092,186
93	398		CANCER RESEARCH MANPOWER	Research and Development	\$325,218	\$124,632,148	Y			N		\$46,508
93	398		CANCER RESEARCH MANPOWER	Research and Development	\$325,218	\$124,632,148	Y			N		\$278,710
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$18,858
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$711
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$9,386
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$379
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$126,998
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$239,119
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$450,152
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$45,058
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$224,133
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$184,644
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$264,793
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$112,747
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$250,900
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$31,617
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			Y	\$7,539	\$439,724
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$622,606
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			Y	\$637,173	\$1,569,968
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$520,069
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$237,814
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$6,065
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$447,237
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$856,327
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			Y	\$163,255	\$476,383
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$335,170

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Federal Agency Prefix	ALN Three Digit Extension	Additional Award Identification	Federal Program Name	Cluster Name	Federal Program Total	Cluster Total	Direct Award	Name of Passthrough Entity	Identifying Number Assigned by the Pass-through Entity, if assigned	Federal Award Passed Through to Subrecipients	Amount Passed Through to Subrecipients	Amount Expended
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			Y	\$44,402	\$250,333
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			Y	\$18,350	\$598,344
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			Y	\$229,523	\$700,436
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			Y	\$150,879	\$510,746
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			Y	\$8,740	\$235,921
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$41,791
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$44,374
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			Y	\$65,842	\$208,005
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			Y	\$128,950	\$170,181
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$109,263
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$298,274
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$19,254
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$7,082
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$110,309
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$360
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$685
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$14
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$53,346
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$595
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			Y	\$6,403	-\$193,246
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		-\$8,637
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$227,674
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	Y			N		\$1,573,265
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	Y			N		\$2,095
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	Y			Y	\$95,751	\$107,317
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	Y			N		\$67,032
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	Y			Y	\$77,106	\$77,106
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	Y			Y	-\$1	\$241,415
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	Y			N		\$331,060
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	Y			N		-\$4,244
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	Y			N		\$74,052
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	Y			N		\$182,978
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	Y			N		\$41,608
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	Y			N		-\$10,908
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	Y			N		\$46,035
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	Y			N		\$420,386
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	Y			Y	\$4,270	\$25,988
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	Y			Y	\$37,774	\$117,715
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	Y			N		\$258,340
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	Y			Y	\$32,954	\$285,925
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	Y			N		\$132,014
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	Y			N		\$313,906
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	Y			N		\$84,601
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	Y			Y	\$2,832	\$56,682
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			N		-\$3,476
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			N		\$311

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93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			N		-\$18,002
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			N		\$464,563
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			N		-\$3,607
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			N		-\$328
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			N		-\$1,455
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			Y	\$13,353	\$267,471
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			Y	\$71,392	\$146,790
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			Y	\$299,188	\$609,599
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			Y	\$125,456	\$651,160
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			N		\$479,969
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			N		\$503,280
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			N		\$282,043
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			Y	\$241,024	\$510,458
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			N		\$256,702
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			Y	\$143,980	\$561,848
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			Y	\$47,436	\$399,027
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	Y			N		\$25,086
93	286		DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	Research and Development	\$190,202	\$124,632,148	Y			N		\$20,629
93	113		ENVIRONMENTAL HEALTH	Research and Development	\$647,318	\$124,632,148	Y			N		\$54,213
93	113		ENVIRONMENTAL HEALTH	Research and Development	\$647,318	\$124,632,148	Y			N		\$242,457
93	113		ENVIRONMENTAL HEALTH	Research and Development	\$647,318	\$124,632,148	Y			N		\$137,338
93	113		ENVIRONMENTAL HEALTH	Research and Development	\$647,318	\$124,632,148	Y			N		\$58,190
93	867		VISION RESEARCH	Research and Development	\$378,779	\$124,632,148	Y			N		-\$757
93	867		VISION RESEARCH	Research and Development	\$378,779	\$124,632,148	Y			N		\$125,495
93	867		VISION RESEARCH	Research and Development	\$378,779	\$124,632,148	Y			N		\$206,394
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		-\$146,332
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		-\$11,210
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		-\$133
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		-\$3,861
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$3,277
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		-\$399,474
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		-\$1,483
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$24,682
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$394,501
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$295,772
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			Y	\$212,654	\$113,132
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		-\$60
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$220,910
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$301,140
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		-\$468

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93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$342,749
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			Y	\$90,758	\$138,000
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$413,291
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$227,517
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$322,418
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$403,073
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$892,515
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			Y	\$47,227	\$374,593
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$378,665
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	Y			N		\$49,667
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			N		-\$21,017
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			N		\$122,879
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			N		\$615,056
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			N		\$371,113
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			N		\$1,794
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			N		\$65,445
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			Y	\$130,158	\$400,142
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			N		\$508,145
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			N		\$477,272
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			N		\$144
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			Y	\$29,714	\$149,388
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			N		\$23,883
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			Y	\$32,247	\$60,577
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	Y			N		\$12,048
93	172		HUMAN GENOME RESEARCH	Research and Development	\$280,985	\$124,632,148	Y			N		\$214,644
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$1
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$15,156
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$1,638
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$1,681
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$187
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$80
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$590
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$3,413
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$50,105
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$190
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			Y	\$8,380	\$47,418
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$1,788
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$118,291
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$71,242
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$8,106
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$899
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$122,850
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$16,204
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$274,244
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$352,881

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93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$7,254
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$570,484
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$418,575
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			Y	\$34,968	\$493,804
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$128,234
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$321,670
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$6,217
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			Y	\$118,273	\$174,756
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$2,023
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$132,087
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$38,192
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$728
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$27,926
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$247,972
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$541,190
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$553,971
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$21,206
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$164,816
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$217,986
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$23,826
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$24,294
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$215,688
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$2,312
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$5,067
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$2,615
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$803
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$35
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$354,526
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		-\$96,348
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	Y			N		\$261,877
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	Y			N		\$342,273
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	Y			N		\$399,283
93	839		BLOOD DISEASES AND RESOURCES RESEARCH	Research and Development	\$1,981,450	\$124,632,148	Y			N		-\$5,398
93	839		BLOOD DISEASES AND RESOURCES RESEARCH	Research and Development	\$1,981,450	\$124,632,148	Y			N		\$108,826
93	839		BLOOD DISEASES AND RESOURCES RESEARCH	Research and Development	\$1,981,450	\$124,632,148	Y			N		-\$1,529
93	839		BLOOD DISEASES AND RESOURCES RESEARCH	Research and Development	\$1,981,450	\$124,632,148	Y			N		-\$2,480
93	839		BLOOD DISEASES AND RESOURCES RESEARCH	Research and Development	\$1,981,450	\$124,632,148	Y			Y	\$1,268	\$146,112
93	839		BLOOD DISEASES AND RESOURCES RESEARCH	Research and Development	\$1,981,450	\$124,632,148	Y			N		\$983,790
93	839		BLOOD DISEASES AND RESOURCES RESEARCH	Research and Development	\$1,981,450	\$124,632,148	Y			N		\$96,079
93	839		BLOOD DISEASES AND RESOURCES RESEARCH	Research and Development	\$1,981,450	\$124,632,148	Y			Y	\$71,571	\$590,740
93	879		MEDICAL LIBRARY ASSISTANCE	Research and Development	\$663,380	\$124,632,148	Y			Y	\$65,592	\$199,469
93	879		MEDICAL LIBRARY ASSISTANCE	Research and Development	\$663,380	\$124,632,148	Y			N		\$463,911
93	307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	Research and Development	\$1,685,287	\$124,632,148	Y			Y	\$104,665	\$175,197
93	307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	Research and Development	\$1,685,287	\$124,632,148	Y			N		-\$248
93	307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	Research and Development	\$1,685,287	\$124,632,148	Y			Y	\$112,129	\$753,558
93	307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	Research and Development	\$1,685,287	\$124,632,148	Y			N		\$175,702
93	307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	Research and Development	\$1,685,287	\$124,632,148	Y			N		\$174,875
93	307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	Research and Development	\$1,685,287	\$124,632,148	Y			N		\$100,140
93	307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	Research and Development	\$1,685,287	\$124,632,148	Y			Y	\$41,742	\$156,261
93	310		TRANS NIH RESEARCH SUPPORT	Research and Development	\$1,080,858	\$124,632,148	Y			Y	\$136,973	\$924,315
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		-\$18,608
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		-\$5,335

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93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$25,818
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$5,919
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		-\$21,305
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		-\$10,237
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$10,327
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			Y	\$27,065	\$26,454
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		-\$1
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$589,715
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			Y	\$8,805	\$8,805
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$3,431
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			Y	\$216,681	\$385,956
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			Y	\$413,712	\$646,099
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$302,883
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$4,589
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$106,685
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			Y	\$144,267	\$845,312
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			Y	\$76,652	\$725,323
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$2,153
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$50,547
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			Y	\$217,166	\$286,023
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$253,673
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$31,808
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		-\$1,506
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			Y	\$139,246	\$213,297
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$207,096
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$34,008
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$31,872
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$25,306
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$30,723
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$64,398
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$14,548
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$141,163
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		\$46,985
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		-\$203
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		-\$172
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		-\$4,909
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			N		-\$137,830
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	Y			Y	\$3,529	\$883,985
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		-\$50,873
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		-\$1,165
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$220,197
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$161,180
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			Y	\$36,495	\$163,601
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$248,354
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$181,187
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$404,358
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		-\$966
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$129,140

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93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$367,518
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			Y	\$8,321	\$553,152
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$587,139
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			Y	\$27,119	\$277,986
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$468,396
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$199,081
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$20,216
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		-\$15,634
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$82,751
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$473,313
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$244,011
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$1,023,900
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$66,198
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			Y	\$22,489	\$322,355
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$311,271
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$81,113
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$15,372
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$129,307
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$76,560
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$175,044
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			Y	\$17,511	\$65,693
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	Y			N		\$16,476
93	351		NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	Research and Development	\$599,770	\$124,632,148	Y			N		\$599,770
93	RD1	GS-23-F-0274M	NATIONAL INSTITUTES OF HEALTH CONTRACT	Research and Development	\$188,652	\$124,632,148	Y			N		\$34
93	RD3	HHSN26820160000	NATIONAL INSTITUTES OF HEALTH CONTRACT	Research and Development	-\$32,912	\$124,632,148	Y			N		-\$32,912
93	273		ALCOHOL RESEARCH PROGRAMS	Research and Development	\$817,206	\$124,632,148	Y			N		-\$39,538
93	273		ALCOHOL RESEARCH PROGRAMS	Research and Development	\$817,206	\$124,632,148	Y			N		\$138
93	273		ALCOHOL RESEARCH PROGRAMS	Research and Development	\$817,206	\$124,632,148	Y			N		\$27,454
93	273		ALCOHOL RESEARCH PROGRAMS	Research and Development	\$817,206	\$124,632,148	Y			N		\$343,689
93	273		ALCOHOL RESEARCH PROGRAMS	Research and Development	\$817,206	\$124,632,148	Y			N		\$79,130
93	084		Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders (B)	Research and Development	\$338,149	\$124,632,148	Y			N		\$338,149
93	136		INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	Research and Development	\$202,557	\$124,632,148	Y			Y	\$30,934	\$202,557

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93	185		IMMUNIZATION RESEATCH, DEMONSTATION, PUBLIC INFORMATION AND EDUCATION TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECT	Research and Development	\$1,445,338	\$124,632,148	Y			Y	\$38,256	\$1,445,338
93	262		OCCUPATIONAL SAFTEY AND HEALTH PROGRAM	Research and Development	\$165,613	\$124,632,148	Y			N		\$93,350
93	RD1	75D30123C17147	NATIONAL INSTITUTES OF HEALTH CONTRACT	Research and Development	\$188,652	\$124,632,148	Y			N		\$188,618
93	226		Research on Healthcare Costs, Quality and Outcomes	Research and Development	\$20,575	\$124,632,148	Y			N		\$20,575
93	297		TEENAGER PREGANCY PREVENTION PROGRAM	Research and Development	\$616,839	\$124,632,148	Y			Y	-\$33,346	\$616,839
93	011		NATIONAL ORGANIZATIONS OF STATE AND LOCAL OFFICIALS Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants (A, B)	Research and Development	\$62,155	\$124,632,148	Y			N		\$62,155
93	924		ALCOHOL RESEARCH PROGRAMS	Research and Development	\$108,994	\$124,632,148	Y			N		\$108,994
93	273			Research and Development	\$817,206	\$124,632,148	Y			N		\$31,655
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			N		-\$756
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			Y	\$30,500	\$532,714
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			N		\$187,263
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			N		\$157,471
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			N		\$361,050
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			Y	\$5,573	\$5,573
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			N		\$132,917
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			N		\$204,716
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			Y	\$76,924	\$111,994
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			Y	\$198	\$84,762
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			N		\$110,984
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			N		\$115,112
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			Y	\$10,135	\$274,654
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	Y			N		\$352
93	464		ACL ASSISTIVE TECHNOLOGY	Research and Development	\$1,042,448	\$124,632,148	Y			N		\$28,379
93	632		UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	Research and Development	\$689,491	\$124,632,148	Y			N		\$63,008

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93	632		UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	Research and Development	\$689,491	\$124,632,148	Y			N		\$7,152
93	632		UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	Research and Development	\$689,491	\$124,632,148	Y			N		\$619,419
93	043		SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART D_DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	Research and Development	\$36,633	\$124,632,148	N	New York City Department for the Aging	CT1 125 20201409590	N		\$36,633
93	070		ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	Research and Development	\$186,429	\$124,632,148	N	RTI International	888-16-08-12 PO 65748L	N		\$186,429
93	072		LIFESPAN RESPITE CARE PROGRAM	Research and Development	-\$20,323	\$124,632,148	N	University of Pittsburgh of the Comlth Sys of Highe	RSG-19-113-01-CCG	N		-\$20,323
93	103		FOOD AND DRUG ADMINISTRATION_RESEARCH	Research and Development	\$28,753	\$124,632,148	N	National Jewish Medical and Research Center	20128191	N		-\$3,293
93	103		FOOD AND DRUG ADMINISTRATION_RESEARCH	Research and Development	\$28,753	\$124,632,148	N	George Washington	21-MC126	N		\$21,777
93	103		FOOD AND DRUG ADMINISTRATION_RESEARCH	Research and Development	\$28,753	\$124,632,148	N	University Of Minnesota	N009958008	N		\$10,269
93	113		ENVIRONMENTAL HEALTH	Research and Development	\$647,318	\$124,632,148	N	University of Pittsburgh of the Comlth Sys of Highe	CNVA00059250	N		\$99,995
93	113		ENVIRONMENTAL HEALTH	Research and Development	\$647,318	\$124,632,148	N	University of Texas Health Science Center at Houston	SA0002359	N		\$32,922
93	113		ENVIRONMENTAL HEALTH	Research and Development	\$647,318	\$124,632,148	N	PHILADELPHIA REGIONAL CENTER FOR CHILDREN'S ENVIRONMENTAL HE	P2CES033428	N		\$4,692
93	113		ENVIRONMENTAL HEALTH	Research and Development	\$647,318	\$124,632,148	N	University of Texas at San	174588/174352	N		\$17,511
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	N	University of Pennsylvania	SUBAWARD 575712	N		\$3,992
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	N	Boston University	4500003205	N		-\$1,393
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	N	University of Pennsylvania	575712	N		-\$12,679
93	121		ORAL DISEASES AND DISORDERS RESEARCH	Research and Development	\$1,784,422	\$124,632,148	N	University of Iowa	S03569-01	N		\$63,818
93	137		COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM	Research and Development	-\$15,616	\$124,632,148	N	Philadelphia Youth Sports Collaborative	3080-F21	N		-\$3,033
93	145		HIV-RELATED TRAINING AND TECHINCAL ASSISTANCE	Research and Development	\$10,028	\$124,632,148	N	University of Illinois at	19507	N		\$10,028
93	172		HUMAN GENOME RESEARCH	Research and Development	\$280,985	\$124,632,148	N	The University of North Carolina at Charlotte	20160806-TEM	N		-\$561
93	172		HUMAN GENOME RESEARCH	Research and Development	\$280,985	\$124,632,148	N	University of Pittsburgh	AWD00008308 (139555-1)	N		\$66,902
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	N	Boston University	45000002280	N		\$93
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	N	Regents Univ Of California LA	2020-1248	N		\$65,344
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	N	Boston University	4500003960	N		\$288,936
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	N	Northeastern University	500800-78050	N		\$96,787
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	N	Purdue University	11001185-006	N		\$87,156
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	N	University of Arkansas for Medical Sciences	56477 - Temple	N		\$10,311
93	173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	Research and Development	\$1,696,942	\$124,632,148	N	The Regents of the University of Michigan	SUBK00019761	N		\$27,896
93	200		ADMINISTRATIVE ACTION	Research and Development	\$5,093	\$124,632,148	N	Cerner Corporation	75D30120C08752	N		\$5,093
93	213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	Research and Development	\$957,887	\$124,632,148	N	McLean Hospital	401192	N		-\$8,838
93	213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	Research and Development	\$957,887	\$124,632,148	N	NOTA Laboratories LLC	PA-16-302	N		\$2
93	213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	Research and Development	\$957,887	\$124,632,148	N	The Regents of the University of California, Berkeley	00011025	N		\$21,811
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	University of Pennsylvania	567316/10050438/15135	N		-\$22,142
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	Drexel University	800002 / PO#U0213485	N		-\$18,785

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93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	Administrators of the Tulane Edu Fund	TUL-HSC-555326-17/18	N		\$22,734
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	University of North Carolina Chapel Hill	5111512	N		\$4,363
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	Washington University	WU-19-34/ WU-21-168-	N		\$30,216
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	Yale University	GR113110 CON-80003057	N		\$805,502
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	University of Pennsylvania	1RO1-MH-128155-02/	N		\$346,001
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	Brown University	00001818	N		\$25,913
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	Drexel University	2R01MH110360-06/ PO#	N		\$231,734
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	Texas Biomedical Research Institute	22-05010-101	N		\$31,004
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	Research Foundation for Mental Hygiene, Inc.	P.O. 158236	N		\$70,776
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	Drexel University	900252	N		\$33,915
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	Administrators of the Tulane Edu Fund	TUL-HSC-560962-2223	N		\$7,848
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	Ohio State University	SPC-1000012032	N		\$208,600
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	University of Pennsylvania	585776	N		\$20,399
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	Joan&Sanford I. Weill Medical College of Cornell	234271	N		\$19,655
93	242		MENTAL HEALTH RESEARCH GRANTS	Research and Development	\$7,637,560	\$124,632,148	N	Joan&Sanford I. Weill Medical College of Cornell	227898	N		\$15,032
93	262		OCCUPATIONAL SAFETY AND HEALTH PROGRAM	Research and Development	\$165,613	\$124,632,148	N	Drexel University	1 R21OH011740-01-00	N		\$372
93	262		OCCUPATIONAL SAFETY AND HEALTH PROGRAM	Research and Development	\$165,613	\$124,632,148	N	University of Pittsburgh	AWD00004787 (136999-4)	N		\$71,891
93	273		ALCOHOL RESEARCH PROGRAMS	Research and Development	\$817,206	\$124,632,148	N	New York University	5P01AA027057-02/ PO #	N		\$2,305
93	273		ALCOHOL RESEARCH PROGRAMS	Research and Development	\$817,206	\$124,632,148	N	Sanford Research North	CY21-022-TU	N		\$85,892
93	273		ALCOHOL RESEARCH PROGRAMS	Research and Development	\$817,206	\$124,632,148	N	University Of Toledo	F-2023-16	N		\$286,481
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Yale University	GR109734 (CON-80002396)	N		\$98,458
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Rand Corporation	SCON-00000312	N		\$26,923
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Legal Science Partners, LLC	2016-1	N		\$923
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Florida International	800006849-01UG	N		-\$26,449
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	University of South Carolina	Subaward No. 17-3378	N		\$33,908
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Fox Chase Chemical Diversity Center Inc.	R41DA047169 - TMPL	N		-\$22,273
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Rand Corporation	SUB# SCON-00000143	N		-\$1
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Regents of the University Of Michigan	SUBK00008373 PO# 3005195830	N		\$7,127
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Mebias Discovery LLC	1UG3DA047700-01	N		\$8,587
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Seton Hall University	TU00010	N		-\$400
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Brown University	00001461	N		\$220,569
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	University of Tennessee	Subaward A20-0184-S002	N		\$69,346
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	George Mason University	E2051111	N		-\$1,011
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Brown University	00001670	N		\$5,795
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Fannin Partners	FPTU001	N		\$103
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Creative Bio-Peptides	2R44DA050349-02	N		\$20,290
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Washington University	WU-22-0215	N		\$117,979
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Praeventix, L.L.C.	A2020-221-002	N		\$71,228
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Joan&Sanford I. Weill Medical College of Cornell	215225-1	N		\$57,185
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Brown University	00002168	N		\$33,303
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Regents of the University Of Michigan	3007581222	N		\$165,810
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	University Of North Carolina at Greensboro	A23-0059-S001	N		\$38,329
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Yale University	CON-80004854	N		\$13,141
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Georgia State University	SP00015818-01	N		\$412,806
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Georgia State University	SP00016236-02	N		\$22,940
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	Research and Development	\$12,353,267	\$124,632,148	N	Praeventix, L.L.C.	1R44DA055443-01A1	N		-\$2,489

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93	286		DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	Research and Development	\$190,202	\$124,632,148	N	Regents of the University Of Michigan	SUBK00010811/ PO# 3006521301	N		\$28,497
93	286		DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	Research and Development	\$190,202	\$124,632,148	N	National Institutes of Health	A009800501	N		\$141,076
93	307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	Research and Development	\$1,685,287	\$124,632,148	N	Florida State University	R02116	N		\$91,868
93	307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	Research and Development	\$1,685,287	\$124,632,148	N	Benten Technologies, Inc	NIMHD-TUH-09-2021	N		\$14,807
93	307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	Research and Development	\$1,685,287	\$124,632,148	N	Trustees of the Univ of PA	584949	N		\$23,682
93	307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	Research and Development	\$1,685,287	\$124,632,148	N	Fox Chase Cancer Center	1522000 YEAR_01	N		\$9,069
93	307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	Research and Development	\$1,685,287	\$124,632,148	N	Fox Chase Cancer Center	1519500	N		\$10,376
93	310		TRANS-NIH RESEARCH SUPPORT	Research and Development	\$1,080,858	\$124,632,148	N	University of Pittsburgh of the Comlth Sys of Highe	10T2OD026554-01/0060736-130543	N		\$6,698
93	310		TRANS-NIH RESEARCH SUPPORT	Research and Development	\$1,080,858	\$124,632,148	N	National Alliance Against Disparities in Patient Health	RF00250-2022-0048 / 2021-AA-00	N		\$69,876
93	310		TRANS-NIH RESEARCH SUPPORT	Research and Development	\$1,080,858	\$124,632,148	N	University of Pennsylvania	PO 4884998	N		\$19,521
93	310		TRANS-NIH RESEARCH SUPPORT	Research and Development	\$1,080,858	\$124,632,148	N	University of Arkansas for Medical Sciences	56493-TEMPLE	N		\$11,961
93	310		TRANS-NIH RESEARCH SUPPORT	Research and Development	\$1,080,858	\$124,632,148	N	University Of Massachusetts	SUB00000457	N		\$13,487
93	310		TRANS-NIH RESEARCH SUPPORT	Research and Development	\$1,080,858	\$124,632,148	N	Asian Community Health	Asian CHESI- Temple	N		\$35,000
93	323		EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	Research and Development	\$17,293	\$124,632,148	N	City of Philadelphia	2220502	N		\$17,293
93	350		NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	Research and Development	-\$145,063	\$124,632,148	N	Duke University	WBSE	N		\$27,232
93	350		NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	Research and Development	-\$145,063	\$124,632,148	N	University of Alabama at Birmingham	000518169-001	N		-\$172,295
93	361		NURSING RESEARCH	Research and Development	-\$2,730	\$124,632,148	N	East Carolina University	AWD-21-0749-S002	N		-\$2,730
93	393		CANCER CAUSE AND PREVENTION RESEARCH	Research and Development	\$728,581	\$124,632,148	N	Fox Chase Cancer Center	1515200	N		\$131,687
93	393		CANCER CAUSE AND PREVENTION RESEARCH	Research and Development	\$728,581	\$124,632,148	N	Fox Chase Cancer Center	1R01CA2380610115137-01	N		\$12,577
93	393		CANCER CAUSE AND PREVENTION RESEARCH	Research and Development	\$728,581	\$124,632,148	N	The Regents of the University of California	12051SC	N		\$11,915
93	393		CANCER CAUSE AND PREVENTION RESEARCH	Research and Development	\$728,581	\$124,632,148	N	University of Pittsburgh of the Comlth Sys of Highe	AWD00003953	N		\$372,634
93	393		CANCER CAUSE AND PREVENTION RESEARCH	Research and Development	\$728,581	\$124,632,148	N	Fox Chase Cancer Center	1R01CA262551-01A1	N		\$4,924
93	393		CANCER CAUSE AND PREVENTION RESEARCH	Research and Development	\$728,581	\$124,632,148	N	Ohio State University	SPC-1000006684 GR127426	N		\$12,509
93	393		CANCER CAUSE AND PREVENTION RESEARCH	Research and Development	\$728,581	\$124,632,148	N	Virginia Commonwealth	UNKNOWN	N		\$50,702
93	394		CANCER DETECTION AND DIAGNOSIS RESEARCH	Research and Development	\$141,459	\$124,632,148	N	University Of Minnesota	P009745403	N		\$23,919
93	394		CANCER DETECTION AND DIAGNOSIS RESEARCH	Research and Development	\$141,459	\$124,632,148	N	University of Pennsylvania	588782	N		\$26,787
93	395		CANCER TREATMENT RESEARCH	Research and Development	\$1,306,478	\$124,632,148	N	Dupont Children's Hospital	3009778018 Temple	N		\$210
93	395		CANCER TREATMENT RESEARCH	Research and Development	\$1,306,478	\$124,632,148	N	Fox Chase Cancer Center	1518800 Yr 01	N		\$32,502
93	395		CANCER TREATMENT RESEARCH	Research and Development	\$1,306,478	\$124,632,148	N	Fox Chase Cancer Center	1520100 YR 01	N		\$7,305
93	396		CANCER BIOLOGY RESEARCH	Research and Development	\$1,476,275	\$124,632,148	N	University of Pennsylvania	574290	N		\$17,083
93	396		CANCER BIOLOGY RESEARCH	Research and Development	\$1,476,275	\$124,632,148	N	University of Pennsylvania	579383	N		\$13,242
93	396		CANCER BIOLOGY RESEARCH	Research and Development	\$1,476,275	\$124,632,148	N	University of Pittsburgh of the Comlth Sys of Highe	AWD00003405 (135524-1)	N		\$58,921
93	396		CANCER BIOLOGY RESEARCH	Research and Development	\$1,476,275	\$124,632,148	N	University of Pennsylvania	584574	N		\$66,077
93	396		CANCER BIOLOGY RESEARCH	Research and Development	\$1,476,275	\$124,632,148	N	Fox Chase Cancer Center	1519800 Yr 01	N		\$191,388
93	396		CANCER BIOLOGY RESEARCH	Research and Development	\$1,476,275	\$124,632,148	N	Coriell Institute For Medical Research	A24-0006-S001	N		\$2,097
93	397		CANCER CENTERS SUPPORT GRANTS	Research and Development	\$1,715,648	\$124,632,148	N	Fox Chase Cancer Center	5P30CA006927-53 51164-02	N		-\$98
93	397		CANCER CENTERS SUPPORT GRANTS	Research and Development	\$1,715,648	\$124,632,148	N	Fox Chase Cancer Center	FCCC12301-54, NIH	N		\$15
93	397		CANCER CENTERS SUPPORT GRANTS	Research and Development	\$1,715,648	\$124,632,148	N	Fox Chase Cancer Center	FCCC# 15134-03	N		-\$22,095
93	397		CANCER CENTERS SUPPORT GRANTS	Research and Development	\$1,715,648	\$124,632,148	N	Fox Chase Cancer Center	7918000	N		\$27,733
93	397		CANCER CENTERS SUPPORT GRANTS	Research and Development	\$1,715,648	\$124,632,148	N	Fox Chase Cancer Center	PROJECT # 7918100, Yr. 1	N		\$34,704

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93	421		STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	Research and Development	\$499,451	\$124,632,148	N	The Task Force For Global Health	PO# 5280	N		\$18,455
93	421		STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	Research and Development	\$499,451	\$124,632,148	N	National Association of County and City Health Officials	2022-121504	N		\$121,277
93	421		STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	Research and Development	\$499,451	\$124,632,148	N	National Association of County and City Health Officials	2023-101707	N		\$180,982
93	421		STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	Research and Development	\$499,451	\$124,632,148	N	National Association of County and City Health Officials	5NU38OT000306-04-01	N		\$20,000
93	421		STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	Research and Development	\$499,451	\$124,632,148	N	Association of State and Territorial Health Officials	Project 83-FE-2047-04-00	N		-\$14,453
93	424		NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	Research and Development	\$35,502	\$124,632,148	N	ChangeLab Solutions	MSA0078-2	N		\$116
93	424		NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	Research and Development	\$35,502	\$124,632,148	N	ChangeLab Solutions	CDC7045-0-0078-1	N		\$3,341
93	424		NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	Research and Development	\$35,502	\$124,632,148	N	ChangeLab Solutions	CDC7053-0078-1	N		\$32,045
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	N	University Of Minnesota	A005198601	N		\$12,776
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	N	ChangeLab Solutions	CDC7046-0-0078-1	N		\$4,624
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	N	University Of Minnesota	A007250506	N		\$11,564
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	N	Live and Learn Society	265917-Temple	N		-\$110
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	N	University of Illinois at Chicago	18246	N		\$752
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	N	University Of South Florida	5820-1333-02-A	N		\$12,875
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	N	University Of Massachusetts	SUB00000434	N		\$47,919
93	433		ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	Research and Development	\$2,391,180	\$124,632,148	N	Drexel University	900358- Temple	N		\$21,974
93	558		TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	Research and Development	\$206,835	\$124,632,148	N	Philadelphia Works	YT19-132	N		\$155
93	630		Developmental Disabilities Basic Support and Advocacy Grants (A)	Research and Development	\$291,486	\$124,632,148	N	Pennsylvania Developmental Disabilities	4100095019	N		\$38,242
93	630		Developmental Disabilities Basic Support and Advocacy Grants (A)	Research and Development	\$291,486	\$124,632,148	N	Pennsylvania Developmental Disabilities	4100095815	N		\$64,130
93	630		Developmental Disabilities Basic Support and Advocacy Grants (A)	Research and Development	\$291,486	\$124,632,148	N	Pennsylvania Developmental Disabilities	19-22	N		\$22,773
93	630		Developmental Disabilities Basic Support and Advocacy Grants (A)	Research and Development	\$291,486	\$124,632,148	N	Pennsylvania Department of Human Services	4100096085	N		\$12,892
93	630		Developmental Disabilities Basic Support and Advocacy Grants (A)	Research and Development	\$291,486	\$124,632,148	N	Pennsylvania Developmental Disabilities	4100095995	N		\$17,683

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93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	COPD Foundation, Inc.	UNKNOWN	N		\$5,962
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Regents of the University Of Michigan	UNKNOWN	Y	\$390,500	\$497,272
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Massachusetts General	224838	N		\$35,971
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	University of Nebraska Medical Center	34-5237-2025-003	N		-\$3,329
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	University of Iowa	W000962445	N		\$2,184
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Massachusetts General	230744	N		\$6,358
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	University of Iowa	SBA20180713	N		\$4,301
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Thomas Jefferson University	1R41GM142406-01A1	N		-\$332
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	University of Pennsylvania	Subaward # 575288	N		-\$838
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	University Of Colorado	FCCC NO. 2406200	N		\$157,658
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	The Miriam Hospital	7147164	N		-\$3,164
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	University of Pennsylvania	PO 5098672, 579313	N		\$335,262
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Purdue University	SP00015791-01	N		\$25,742
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	University of Louisville	ULRF19-0985-02	N		\$20,725
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Thomas Jefferson University	SUBAWARD 080-31050-	N		\$22,917
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	University of Pennsylvania	581905	N		\$16,382
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	University of Pittsburgh	AWD00004507 (136765-1)	N		\$69,542
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	University of South Carolina	23-5104 PO 2000066923	N		\$58,093
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	University of Pennsylvania	10081092	N		\$113,999
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	University of Alabama at Birmingham	000538895-SC001	N		\$8,889
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	University of Alabama at Birmingham	00538896-SC001	N		\$4,568
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	National Institutes of Health	AWD00004314 (137168-48A)	N		\$7,814
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Duke University	UNKNOWN	N		\$266,873
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Duke University	UNKNOWN	N		\$175,447
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Duke University	UNKNOWN	N		\$424,904
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Duke University	UNKNOWN	N		\$455,613
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Fox Chase Cancer Center	1521000 YR 01 NEW	N		\$271,642
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Massachusetts General	243119	N		\$5,412
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Beth Israel Deaconess Medical Center	GRT65498 CRISP-AS Temple	N		\$2,888
93	837		CARDIOVASCULAR DISEASES RESEARCH	Research and Development	\$8,880,370	\$124,632,148	N	Massachusetts General	235136	N		\$63,067
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	National Jewish Health	20072309	N		-\$2,431
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Mayo Clinic	UNKNOWN	N		\$5,389
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of Pittsburgh of the Comlth Sys of Highe	9012549 (128373-11)	N		-\$10,279
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Regents of the University Of Michigan	SUBK00013404	N		\$11,833
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of Pittsburgh of the Comlth Sys of Highe	UNKNOWN	N		\$10,859
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	New York University	OT2HL156812	N		\$17,985
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Joan&Sanford I. Weill Medical College of Cornell	192243-6	N		\$16,795
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of Alabama at Birmingham	2P01HL114470-06	N		-\$18,853
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of Pennsylvania	581435	N		\$1,365
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Board of the Leland Stanford Junior University	62346547-131009	N		\$46,610
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Koronis Biomedical Technologies Corp (KBT)	R44HL154932	N		\$2,607
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Joan&Sanford I. Weill Medical College of Cornell	220367-8	N		-\$22,174
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of Alabama at Birmingham	000530409-SC003	N		\$7,825
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of Pittsburgh	AWD00005597 (418933-1)	N		\$8,822

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93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Joan&Sanford I. Weill Medical College of Cornell	210581-15	N		\$172
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Joan&Sanford I. Weill Medical College of Cornell	226628-15	N		\$10,520
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Joan&Sanford I. Weill Medical College of Cornell	915501833	N		\$7,027
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of Texas - Health Science Center at Tyler	SC15-04	N		-\$38,986
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Brigham & Women's	106699	N		-\$4,766
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of California	10502sc	N		\$96,902
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of Alabama at Birmingham	# 000513913-003	N		-\$69,788
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of North Carolina Chapel Hill	5125336	N		\$3,651
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Regents of the University Of Michigan	PO# 3007022630	N		\$17,440
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Board of the Leland Stanford Junior University	62346547-131009	N		\$12,273
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Joan&Sanford I. Weill Medical College of Cornell	192243-6	N		\$12,232
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Regents of the University Of Michigan	SUBK00014059	N		\$91,971
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of Alabama at Birmingham	000530409-SC003	N		\$36,029
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of Alabama at Birmingham	000531171-SC001	N		\$14,205
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Joan&Sanford I. Weill Medical College of Cornell	225005-8	N		\$72,491
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Joan&Sanford I. Weill Medical College of Cornell	226628-15	N		\$433
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of Michigan	SUBK00015660	N		\$36,583
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of Pittsburgh	AWD00007357420053	N		\$36,212
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	University of Pennsylvania	585830	N		\$70,563
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Verra Therapeutics, LLC	2R44HL149580-02	N		\$119,486
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	Joan&Sanford I. Weill Medical College of Cornell	231781-5	N		\$45,959
93	838		LUNG DISEASES RESEARCH	Research and Development	\$1,390,676	\$124,632,148	N	COPD Foundation, Inc.	2R44HL149580-02	N		\$2,158
93	839		BLOOD DISEASES AND RESOURCES RESEARCH	Research and Development	\$1,981,450	\$124,632,148	N	Coriell Institute For Medical Research	A22-0003-S001	N		\$17,109
93	839		BLOOD DISEASES AND RESOURCES RESEARCH	Research and Development	\$1,981,450	\$124,632,148	N	Case Western Reserve	RES516976	N		\$15,783
93	839		BLOOD DISEASES AND RESOURCES RESEARCH	Research and Development	\$1,981,450	\$124,632,148	N	Molecular Targeting	MTT1167303-01	N		\$32,418
93	840		TRANSLATION AND IMPLEMENTATION RESEARCH FOR HEART, LUNG, BLOOD DISEASES AND SLEEP DISORDERS	Research and Development	\$51,182	\$124,632,148	N	Vanderbilt University Medical Center	VUMC 92320	N		\$48,712
93	840		TRANSLATION AND IMPLEMENTATION RESEARCH FOR HEART, LUNG, BLOOD DISEASES AND SLEEP DISORDERS	Research and Development	\$51,182	\$124,632,148	N	University of Pennsylvania	1-R01-HL-153735-01	N		\$2,470
93	846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	Research and Development	\$1,099,414	\$124,632,148	N	Tufts Medical Center	5011938-SERV	N		-\$51
93	846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	Research and Development	\$1,099,414	\$124,632,148	N	University of California, San Diego	S9002366 120233868	N		\$27,559
93	846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	Research and Development	\$1,099,414	\$124,632,148	N	Praeventix, L.L.C.	1R43AR081768-01	N		\$660
93	846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	Research and Development	\$1,099,414	\$124,632,148	N	University of Queensland	RM2021002676	N		\$36,047
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	Regents of the University Of Michigan	SUBK00012108	N		\$127
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	University of Michigan	3002818064	N		\$259

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93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	University of Pennsylvania	566608	N		-\$4,317
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	University of Pennsylvania	SUB NO. 572041; PO#3913597	N		-\$3,245
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	Emory University	A158740, PO A690559	N		\$13,955
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	Translational Genomics Research Institute (TGEN)	DISTEFANO-19-01	Y	\$3,209	\$183,019
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	Trustees of Columbia University In The City of New York	GG011642-04	N		\$1,132
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	University of Alabama at Birmingham	5R01DK108438-05 000509533-009	N		-\$599
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	University of Pennsylvania	582552	N		\$45,661
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	The Children's Hospital of Philadelphia	GRT-00000222/PO# 20265644	N		\$4,562
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	University of Pennsylvania	576045	N		-\$5,680
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	University of Pennsylvania	576045	N		-\$12,772
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	University of Louisville	ULRF_21-0699-02	N		\$16,040
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	The Pennsylvania State University	1R01DK132953-01	N		\$18,796
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	University of Pennsylvania	586986	N		\$53,720
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	Washington University School of Medicine in St. Louis	P30DK092950	N		\$3,848
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	Augusta University	36350-22	N		\$12,476
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	Hartford Hospital	126403-Temple	N		\$2,530
93	847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	Research and Development	\$5,478,501	\$124,632,148	N	University Of Massachusetts	SUB00000407	N		\$17,550
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	University Of Cincinnati	UNKNOWN	N		\$961
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	University Of Cincinnati	1U01NS095869-01	N		\$4,584
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	Regents of the University Of Michigan	SUBK9083CSPR #001	Y	\$122,500	\$104,346
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	Regents of the University Of Michigan	SUBK00008528	Y	\$34,000	\$34,004
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	University of Cincinnati	Subaward No. 011266-135714	N		\$44,675
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	University Of Cincinnati	Subaward No. 011337-135714	N		\$18,349
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	University Of Cincinnati	012044-135714	N		\$1,231
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	University Of Cincinnati	012043-135714	N		\$14,773
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	Regents of the University Of Michigan	SUBK00014507	Y	\$14,400	\$14,400
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	University of Michigan	SUBK00017295	Y	\$4,000	\$2,947
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	University Of Cincinnati	012765-135714	N		\$14,151
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	University Of Cincinnati	013934-135714	N		\$9,116

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93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	University Of Cincinnati	013888-135714	N		\$21,520
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	University Of Cincinnati	015151-135714	N		\$11,366
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	Dignity Health St. Joseph's Hospital and Medical Center	Temple33144	N		\$192,612
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	KannaLife Sciences, Inc.	KLS2-01	N		\$63,043
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	Northwestern University	60061958 TU	N		\$139,391
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	Regents of the University Of Michigan	SUBK00018268	N		\$4,125
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	The Children's Hospital of Philadelphia	GRT-00002928 PO# 20463501	N		\$45,061
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	Thomas Jefferson University	080-19250-S09104	N		\$32,227
93	853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	Research and Development	\$7,795,032	\$124,632,148	N	The University of Texas at Arlington	2022GC0864	N		\$25,919
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	Institute for Clinical Benaroya Research Institute	M16-TE-040-0705-1	N		\$4,620
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	At Virginia Mason	FY22ITN547	N		\$487
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	New York University	PO#M180121795	N		-\$2
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	Massachusetts General	227111	N		-\$535
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	University of California	9884SC	N		\$6,172
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	Yale University	GR109238 (CON-80002355)	N		-\$14,813
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	Board of Trustees of Michigan State Univ	RC110226TU	N		\$2,351
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	Drexel University	940009	N		\$3,996
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	Yale University	CON-80003596/GR115963	N		\$28,114
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	The University of Texas Medical Branch at Galveston	22-85692-04	N		\$53,951
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	Seattle Children's Hospital	12854SUB	N		\$168,688
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	The Salk Institute for Biological Studies	A17-0059-S003	N		\$123,017
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	Vironika LLC	ZT2-R43AI167400-TU	N		\$64,641
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	Fox Chase Cancer Center	1519200 Yr 01 New	N		\$159,112
93	855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	Research and Development	\$9,832,940	\$124,632,148	N	Albany Medical College	6745-Temp	N		\$39,304
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	N	Seattle Children's Hospital	12634SUB	N		-\$2,772
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	N	George Mason University	E2052931	N		\$1,546
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	N	The Pennsylvania State University	S001457-DHHS	N		-\$3,656
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	N	Fox Chase Cancer Center	15168-01	N		\$85,388
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	N	CFD Research Corporation	0000002979	N		\$40,942
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	N	Rutgers The State University Of New Jersey	SUB00002457	N		\$258,675
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	N	AIMLOXY LLC	1R41GM142406-01A1	N		\$115,990
93	859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	Research and Development	\$4,835,752	\$124,632,148	N	The Research Foundation of the State University of New York	CM00011253-00	N		\$6,758
93	860		EMERGING INFECTIONS SENTINEL NETWORKS	Research and Development	\$16,629	\$124,632,148	N	Olive View UCLA Edu & Res	16-11	N		-\$148
93	860		EMERGING INFECTIONS SENTINEL NETWORKS	Research and Development	\$16,629	\$124,632,148	N	Olive View UCLA Edu & Res	16-26	N		-\$26,974
93	860		EMERGING INFECTIONS SENTINEL NETWORKS	Research and Development	\$16,629	\$124,632,148	N	Olive View UCLA Edu & Res	#20-39	N		\$3,898
93	860		EMERGING INFECTIONS SENTINEL NETWORKS	Research and Development	\$16,629	\$124,632,148	N	Olive View UCLA Edu & Res	#22-41	N		\$15,631
93	860		EMERGING INFECTIONS SENTINEL NETWORKS	Research and Development	\$16,629	\$124,632,148	N	Olive View UCLA Edu & Res	15-13	N		\$1,077
93	860		EMERGING INFECTIONS SENTINEL NETWORKS	Research and Development	\$16,629	\$124,632,148	N	University of California at Los Angeles	1535 G LA045	N		\$23,145
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	N	University of Pennsylvania	574940	N		\$21,216
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	N	Colorado State University	G-92849-02	N		\$103,209

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93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	N	RTI International	2-312-0216911-65664L	N		\$17,761
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	N	Recombination Therapeutics, LLC	A2020-470	N		\$991
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	N	University Of Florida	SUB00002354	N		-\$1,276
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	N	INDIANA UNIVERSITY	9272	N		\$21,202
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	N	Widener University	33376-1D	N		\$14,631
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	N	Trustees of Columbia University In The City of New York	3(GG017754-01)	N		\$663
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	N	The Regents of the University of California	14152sc	N		\$221,505
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	N	Trustees of Columbia University In The City of New York	2(GG018819-01)	N		\$3,956
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	N	University Of Minnesota	N010478701	N		\$52,001
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	N	University of Michigan	UNKNOWN	N		\$27,202
93	865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	Research and Development	\$3,279,294	\$124,632,148	N	Drexel University	910011-910013 - Temple	N		\$9,364
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	N	The Johns Hopkins University	A2020-221-001	N		-\$403
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	N	The Regents of the University of California, Santa Cruz	A18-0719-S001-P0687641	N		\$184,053
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	N	Regents of the University Of Michigan	PO # 3005707773	N		-\$1,394
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	N	Regents of the University Of Michigan	5000019174	N		\$8,760
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	N	Montclair State University	GR00506	N		\$55,636
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	N	Ohio University	UT21864	N		\$31,630
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	N	XYKEN, LLC	1R44AG069564-3024V	N		\$38,807
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	N	The University of Texas at Austin	2109649	N		\$23,934
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	N	Dignity Health St. Joseph's Hospital and Medical Center	Temple 1033988	N		\$220,926
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	N	University of Pittsburgh	AWD00008289 (139540-2)	N		\$12,976
93	866		AGING RESEARCH	Research and Development	\$4,331,183	\$124,632,148	N	The Pennsylvania State University	S004694-DHHS	N		\$19,253
93	867		VISION RESEARCH	Research and Development	\$378,779	\$124,632,148	N	University of Pennsylvania	581583	N		\$30,256
93	867		VISION RESEARCH	Research and Development	\$378,779	\$124,632,148	N	New York university, Grossman school of	22-A1-00-1007131	N		\$17,391
93	958		Block Grants for Community Mental Health Services (A,B)	Research and Development	\$2,306	\$124,632,148	N	Pennsylvania Office of Mental Health & Substance Use Services	4400011166	N		\$2,306
93	RD2	NHBLI	NATIONAL INSTITUTES OF HEALTH CONTRACT	Research and Development	\$150	\$124,632,148	N	University of Alabama at Birmingham	UNKNOWN	N		\$150
93	RD4	OTA-20-011A	NATIONAL INSTITUTES OF HEALTH CONTRACT	Research and Development	\$77,795	\$124,632,148	N	National Jewish Health	UNKNOWN	N		\$77,795
93	RD5	75N92023D00011	NATIONAL INSTITUTES OF HEALTH CONTRACT	Research and Development	\$21,487	\$124,632,148	N	National Jewish Health	20138701 TEM	N		\$21,487
93	RD6	75D30123C17580	NATIONAL INSTITUTES OF HEALTH CONTRACT	Research and Development	\$66,885	\$124,632,148	N	University of California, San Diego	706542	N		\$66,885
93	RD7	75D30123C16626	NATIONAL INSTITUTES OF HEALTH CONTRACT	Research and Development	\$1,182	\$124,632,148	N	Cerner Corporation	75D30123C16626	N		\$1,182
93	RD8	75N98022C0001	NATIONAL INSTITUTES OF HEALTH CONTRACT	Research and Development	\$563,560	\$124,632,148	N	Feinstein Institute for Medical Research	500884-TEMPLE/PO GRT2300002	N		\$563,560
93	RD9	75D30120C08465	CENTER FOR DISEASE CONTROL CONTRACT	Research and Development	\$452,492	\$124,632,148	N	McKing Consulting	TU-01-4198	N		\$439,342
93	RD9	RTI 22-312-02 17571-66178	NATIONAL INSTITUTES OF HEALTH CONTRACT	Research and Development	\$452,492	\$124,632,148	N	Trustees of Columbia University In The City of New York	OTA-20-011A	N		\$13,150
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$64,402
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$201,067
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$8,808
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$130,635
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$47,700
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$67,051

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Federal Agency Prefix	ALN Three Digit Extension	Additional Award Identification	Federal Program Name	Cluster Name	Federal Program Total	Cluster Total	Direct Award	Name of Passthrough Entity	Identifying Number Assigned by the Passthrough Entity, if assigned	Federal Award Passed Through to Subrecipients	Amount Passed Through to Subrecipients	Amount Expended
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$82,978
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$124,367
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$88,108
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$55,150
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$40,681
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$793
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$14,742
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$32,960
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$23,097
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$3,995
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$9,538
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$94,270
47	041		Engineering	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$5,532
47	041		Engineering	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$9,130
47	041		Engineering	Research and Development	\$1,369,106	\$124,632,148	Y			N		\$24,149
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$2,254
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$2,049
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$33,584
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$13,484
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$105
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$123
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$4,565
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			Y	\$4,522	\$7,819
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$708
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$28,454
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$22,978
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$6,819
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$40,004
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$789
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$9,909
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$37,921
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$3,948
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$1,765
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$728
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$86,867
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		-\$9,876
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$6,580
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$111,380
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$116,438
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$73,448
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$11,331
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$17,145
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$550
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$53,416
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$71,063
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$10,640
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$116,594
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$58,293
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$85,712
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$47,185
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$199,096
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$109,429
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$140,102
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$128,571
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$192,548
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$90,999
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$109,143
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$37,221
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$72,730

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47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$80,643
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$181,288
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$83,160
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$182,696
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$31,832
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$5,592
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$35,730
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$109,857
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$24,381
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$3,446
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$51,534
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	Y			N		\$22,121
47	050		GEOSCIENCES	Research and Development	\$108,847	\$124,632,148	Y			N		-\$5,539
47	050		GEOSCIENCES	Research and Development	\$108,847	\$124,632,148	Y			N		-\$53,114
47	050		GEOSCIENCES	Research and Development	\$108,847	\$124,632,148	Y			N		\$4,110
47	050		GEOSCIENCES	Research and Development	\$108,847	\$124,632,148	Y			N		\$16,043
47	050		GEOSCIENCES	Research and Development	\$108,847	\$124,632,148	Y			Y	\$2,270	\$84,147
47	050		GEOSCIENCES	Research and Development	\$108,847	\$124,632,148	Y			N		\$893
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		-\$10,057
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		-\$1,023
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		-\$15,802
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		-\$32,645
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		-\$1,525
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$129,050
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			Y	\$56,903	\$96,547
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$98,223
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$55,461
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$59,677
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$187,691
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$88,894
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$26,559
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$87,803
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$122,670
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			Y	\$84,042	\$243,350
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			Y	\$57,907	\$173,602
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$118,184
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$137,738
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$112,244

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47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$142,058
47	070		NATIOAL SCIENCE FOUNDATION CONTRACT	Research and Development	\$2,707,451	\$124,632,148	Y			N		-\$6,819
47	070		NATIOAL SCIENCE FOUNDATION CONTRACT	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$66,810
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$132,056
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$26,609
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			Y	\$55,144	\$375,663
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$27,079
47	070		Computer and Information Science and Engineering	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$4,089
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$82,984
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$11,412
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$1,948
47	070		Computer and Information Science and Engineering	Research and Development	\$2,707,451	\$124,632,148	Y			N		\$56,761
47	074		BIOLOGICAL SCIENCES	Research and Development	\$605,348	\$124,632,148	Y			N		-\$2,716
47	074		BIOLOGICAL SCIENCES	Research and Development	\$605,348	\$124,632,148	Y			N		\$84,985
47	074		BIOLOGICAL SCIENCES	Research and Development	\$605,348	\$124,632,148	Y			N		\$9,130
47	074		BIOLOGICAL SCIENCES	Research and Development	\$605,348	\$124,632,148	Y			N		\$12,534
47	074		BIOLOGICAL SCIENCES	Research and Development	\$605,348	\$124,632,148	Y			N		\$122,493
47	074		BIOLOGICAL SCIENCES	Research and Development	\$605,348	\$124,632,148	Y			N		\$56,644
47	074		BIOLOGICAL SCIENCES	Research and Development	\$605,348	\$124,632,148	Y			N		\$129,861
47	074		BIOLOGICAL SCIENCES	Research and Development	\$605,348	\$124,632,148	Y			N		\$100,443
47	074		BIOLOGICAL SCIENCES	Research and Development	\$605,348	\$124,632,148	Y			N		\$37,235
47	075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	Research and Development	\$600,819	\$124,632,148	Y			N		\$66,415
47	075		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$600,819	\$124,632,148	Y			N		\$13,712
47	075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	Research and Development	\$600,819	\$124,632,148	Y			N		\$87,313
47	075		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$600,819	\$124,632,148	Y			N		-\$435
47	075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	Research and Development	\$600,819	\$124,632,148	Y			Y	\$30,990	\$170,675
47	075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	Research and Development	\$600,819	\$124,632,148	Y			N		-\$14,662
47	075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	Research and Development	\$600,819	\$124,632,148	Y			N		\$91,190
47	075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	Research and Development	\$600,819	\$124,632,148	Y			N		\$11,864
47	075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	Research and Development	\$600,819	\$124,632,148	Y			N		\$19,353
47	075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	Research and Development	\$600,819	\$124,632,148	Y			N		\$20,692
47	075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	Research and Development	\$600,819	\$124,632,148	Y			N		\$24,941
47	075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	Research and Development	\$600,819	\$124,632,148	Y			N		\$93,595
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		-\$118
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$90,892
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		-\$977
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		-\$6,747
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$292,123
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$59,080
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$99,093
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$56,280
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$25,989
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			Y	\$16,396	\$156,980
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$385,029
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			Y	\$60,750	\$476,063
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$98,262
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$116,436
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$60,096
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			Y	\$37,156	\$352,381

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47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$54,664
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$17,635
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$48,777
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	Y			N		\$338,832
47	078		POLAR PROGRAMS	Research and Development	\$81,119	\$124,632,148	Y			N		\$69,593
47	078		POLAR PROGRAMS	Research and Development	\$81,119	\$124,632,148	Y			N		\$11,526
47	083		OFFICE OF INTEGRATIVE ACTIVITIES	Research and Development	\$725,608	\$124,632,148	Y			N		\$63,043
47	083		OFFICE OF INTEGRATIVE ACTIVITIES	Research and Development	\$725,608	\$124,632,148	Y			Y	\$4,509	\$38,420
47	083		OFFICE OF INTEGRATIVE ACTIVITIES	Research and Development	\$725,608	\$124,632,148	Y			N		\$245,487
47	083		OFFICE OF INTEGRATIVE ACTIVITIES	Research and Development	\$725,608	\$124,632,148	Y			N		\$378,658
47	084		OFFICE OF INTEGRATIVE ACTIVITIES	Research and Development	\$400,835	\$124,632,148	Y			Y	\$4,243	\$224,234
47	084		OFFICE OF INTEGRATIVE ACTIVITIES	Research and Development	\$400,835	\$124,632,148	Y			N		\$158,847
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	N	Texas A&M Research	M2103385	N		\$73,829
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	N	Princeton University	SUB0000553	N		\$67,006
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	N	University Of South Florida	2121-1017-00-A	N		\$57,907
47	041		ENGINEERING GRANTS	Research and Development	\$1,369,106	\$124,632,148	N	Various Industries	IIP-0855881	N		\$41,211
47	049		MATHEMATICAL AND PHYSICAL SCIENCES	Research and Development	\$2,899,875	\$124,632,148	N	INDIANA UNIVERSITY	2221062	N		\$149,850
47	050		GEOSCIENCES	Research and Development	\$108,847	\$124,632,148	N	The Pennsylvania State	5858-TU-NSF-8934	N		\$5,178
47	050		GEOSCIENCES	Research and Development	\$108,847	\$124,632,148	N	Oregon State University	S2089B-C	N		\$11,988
47	050		GEOSCIENCES	Research and Development	\$108,847	\$124,632,148	N	University Of Florida	SUB00001802	N		\$38,342
47	050		GEOSCIENCES	Research and Development	\$108,847	\$124,632,148	N	Woods Hole Oceanographic Institution	A101623/81236000	N		\$6,799
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	N	University of North Carolina at Charlotte	Subaward 20190333-01-TEM	N		-\$1,611
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	N	Texas A&M Research Foundation	M2003079	N		-\$799
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	N	INDIANA UNIVERSITY	9219_TU	N		-\$2,082
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	N	Mississippi State University	060700.363656.01	N		\$44,964
47	070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	Research and Development	\$2,707,451	\$124,632,148	N	University Of South Florida	2121-1013-00-A	N		\$69,688
47	074		BIOLOGICAL SCIENCES	Research and Development	\$605,348	\$124,632,148	N	California State University San Marco	92255/85044-2	N		\$963
47	074		BIOLOGICAL SCIENCES	Research and Development	\$605,348	\$124,632,148	N	Georgia State University	SP00015791-01	N		\$43,771
47	074		BIOLOGICAL SCIENCES	Research and Development	\$605,348	\$124,632,148	N	Oxford Circle Christian Community Development Association	SP00015791-01	N		\$10,005
47	075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	Research and Development	\$600,819	\$124,632,148	N	University Of Washington	UXSC8593	N		-\$140
47	075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	Research and Development	\$600,819	\$124,632,148	N	American University	31588-01	N		\$16,306
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	N	Drexel University	235920	N		-\$8,627
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	N	Saint Josephs University	2018-11-TEU-01	N		\$60,000
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	N	Drexel University	920085	N		\$2,410
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	N	University Of California	2020-1371	N		\$63,713
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	N	Towson University	63, Proj# 5040463SM142,	N		\$26,844
47	076		STEM EDUCATION	Research and Development	\$3,121,596	\$124,632,148	N	University of Illinois	FCCC NO. 2406200	N		\$256,486
47	079		Office of International Science and Engineering	Research and Development	\$74,983	\$124,632,148	N	Texas A&M University	M2301290	N		\$74,983
47	084		OFFICE OF INTEGRATIVE ACTIVITIES	Research and Development	\$400,835	\$124,632,148	N	University of Wisconsin-	0000002617	N		\$16,043
47	084		OFFICE OF INTEGRATIVE ACTIVITIES	Research and Development	\$400,835	\$124,632,148	N	SusMaX Inc	2321815	N		\$1,711
10	025		PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	Research and Development	\$139,100	\$124,632,148	Y			N		\$88,775
10	025		PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	Research and Development	\$139,100	\$124,632,148	Y			N		\$50,325
10	250		Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations (B, L)	Research and Development	\$14,851	\$124,632,148	Y			N		\$14,851
10	310		AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	Research and Development	\$188,404	\$124,632,148	Y			N		\$69,360
10	699		PARTNERSHIP AGREEMENTS	Research and Development	\$3,306	\$124,632,148	Y			N		\$3,306
10	707		Research Joint Venture and Cost Reimbursable Agreements (C)	Research and Development	\$7,833	\$124,632,148	Y			N		\$7,833

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10	RD1	22-CS-11242308-	US DEPARTMENT OF AGRICULTURE CONTRACT	Research and Development	\$90,437	\$124,632,148	Y			Y	\$63,428	\$91,126
11	432		NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION	Research and Development	\$102,736	\$124,632,148	Y			N		\$130,775
12	300		BASIC AND APPLIED SCIENTIFIC RESEARCH	Research and Development	\$872,566	\$124,632,148	Y			N		\$182
12	300		BASIC AND APPLIED SCIENTIFIC RESEARCH	Research and Development	\$872,566	\$124,632,148	Y			N		-\$206
12	300		BASIC AND APPLIED SCIENTIFIC RESEARCH	Research and Development	\$872,566	\$124,632,148	Y			Y	\$131,966	\$165,929
12	300		BASIC AND APPLIED SCIENTIFIC RESEARCH	Research and Development	\$872,566	\$124,632,148	Y			N		\$165,910
12	300		BASIC AND APPLIED SCIENTIFIC RESEARCH	Research and Development	\$872,566	\$124,632,148	Y			N		\$200,008
12	300		BASIC AND APPLIED SCIENTIFIC RESEARCH	Research and Development	\$872,566	\$124,632,148	Y			N		\$134,365
12	300		BASIC AND APPLIED SCIENTIFIC RESEARCH	Research and Development	\$872,566	\$124,632,148	Y			N		\$141,059
12	300		BASIC AND APPLIED SCIENTIFIC RESEARCH	Research and Development	\$872,566	\$124,632,148	Y			N		\$74,846
12	351		SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	Research and Development	\$516,758	\$124,632,148	Y			Y	\$35,227	\$507,660
12	420		Military Medical Research and Development	Research and Development	\$1,769,060	\$124,632,148	Y			N		-\$2,021
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			N		-\$342
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			N		-\$1,997
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			N		-\$1,148
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			N		-\$2,401
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			N		\$63,704
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			Y	\$25,574	\$355,094
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			Y	\$25,643	\$195,120
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			N		\$69,659
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			N		\$234,987
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			N		\$98,636
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			N		\$37,679
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			N		\$392,254
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			N		\$134,969
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	Y			N		\$43,711
12	431		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$3,786,083	\$124,632,148	Y			N		-\$1,667
12	431		BASIC SCIENTIFIC RESEARCH	Research and Development	\$3,786,083	\$124,632,148	Y			N		\$1,410,665
12	431		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$3,786,083	\$124,632,148	Y			N		\$41,727
12	431		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$3,786,083	\$124,632,148	Y			Y	\$68,564	\$1,322,558
12	800		AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	Research and Development	\$864,888	\$124,632,148	Y			N		\$84,278
12	800		AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	Research and Development	\$864,888	\$124,632,148	Y			N		\$222,707
12	800		AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	Research and Development	\$864,888	\$124,632,148	Y			N		\$22,170
12	800		AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	Research and Development	\$864,888	\$124,632,148	Y			N		\$34,465
12	800		AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	Research and Development	\$864,888	\$124,632,148	Y			N		\$270,243
12	800		AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	Research and Development	\$864,888	\$124,632,148	Y			N		\$8,762
12	800		AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	Research and Development	\$864,888	\$124,632,148	Y			N		\$90,359
12	RD1	N6449817P5281	US DEPARTMENT OF DEFENSE CONTRACT	Research and Development	\$72,808	\$124,632,148	Y			N		-\$14,453
12	RD2	0011857167-0002	US DEPARTMENT OF DEFENSE CONTRACT	Research and Development	\$159,017	\$124,632,148	Y			N		\$146,960
14	506		GENERAL RESEARCH AND TECHNOLOGY ACTIVITY	Research and Development	-\$436	\$124,632,148	Y			N		-\$436
15	506		Water Desalination Research and Development	Research and Development	\$6,971	\$124,632,148	Y			N		\$6,971
15	670		Adaptive Science	Research and Development	\$2,289	\$124,632,148	Y			N		\$2,289
15	926		AMERICAN BATTLEFIELD PROTECTION	Research and Development	\$2,960	\$124,632,148	Y			N		\$2,960
15	931		Youth and Veteran Organizations Conservation Activities	Research and Development	\$41	\$124,632,148	Y			N		\$41
16	026		OVW Research and Evaluation Program	Research and Development	\$112,731	\$124,632,148	Y			Y	\$2,482	\$71,717
16	026		OVW Research and Evaluation Program	Research and Development	\$112,731	\$124,632,148	Y			N		\$41,014
16	523		Juvenile Accountability Block Grants	Research and Development	\$5,693	\$124,632,148	Y			N		\$5,693
16	560		NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	Research and Development	\$108,203	\$124,632,148	Y			N		\$71,916
16	560		NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	Research and Development	\$108,203	\$124,632,148	Y			N		\$9,000
21	009		VOLUNTEER INCOME TAX ASSISTANCE (VITA) MATCHING GRANT PROGRAM	Research and Development	\$28,686	\$124,632,148	Y			N		\$17,294
21	009		VOLUNTEER INCOME TAX ASSISTANCE (VITA) MATCHING GRANT PROGRAM	Research and Development	\$28,686	\$124,632,148	Y			N		\$11,392
43	001		SCIENCE	Research and Development	\$248,525	\$124,632,148	Y			N		-\$3,588

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43	001		SCIENCE	Research and Development	\$248,525	\$124,632,148	Y			N		\$1,183
43	001		SCIENCE	Research and Development	\$248,525	\$124,632,148	Y			N		-\$5,600
43	001		SCIENCE	Research and Development	\$248,525	\$124,632,148	Y			N		\$32,240
64	RD1	36C77621P0200	US DEPARTMENT OF VETERAN'S AFFAIRS CONTRACT	Research and Development	\$28,777	\$124,632,148	Y			N		-\$28,826
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		-\$15,392
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		\$324,351
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		-\$6,519
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		\$290,881
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		\$11,226
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		\$195,058
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		-\$1,649
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		\$19,965
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		\$161,294
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		\$359,857
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		\$264,173
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		\$478,164
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			Y	\$63,119	\$100,803
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		\$64,011
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		\$21,398
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	Y			N		\$118,640
81	086		CONSERVATION RESERCH AND DEVELOPMENT	Research and Development	\$204,169	\$124,632,148	Y			N		\$149
84	220		CENTERS FOR INTERNATIONAL BUSINESS EDUCATION PROGRAM	Research and Development	\$129,547	\$124,632,148	Y			N		\$127,940
84	220A		CENTERS FOR INTERNATIONAL BUSINESS EDUCATION PROGRAM	Research and Development	\$237,301	\$124,632,148	Y			N		\$237,301
84	305		EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	Research and Development	\$384,680	\$124,632,148	Y			N		-\$1,117
84	305		EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	Research and Development	\$384,680	\$124,632,148	Y			N		-\$1,611
84	305		EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	Research and Development	\$384,680	\$124,632,148	Y			Y	\$191,222	\$191,229
84	305		EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	Research and Development	\$384,680	\$124,632,148	Y			N		-\$15,045
84	324		PROGRAM ANNOUNCEMENT: SPECIAL TOPICS	Research and Development	\$219,259	\$124,632,148	Y			Y	\$11,576	\$219,259
84	336		TEACHER QUALITY PARTNERSHIP GRANTS	Research and Development	\$179,563	\$124,632,148	Y			N		\$179,563
84	411		Education Innovation and Research (formerly Investing in Innovation (i3) Fund) (B)	Research and Development	-\$1,996	\$124,632,148	Y			N		-\$1,996
10	215		SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	Research and Development	\$344	\$124,632,148	N	Clemson University	2440-215-2015298	N		\$344
10	253		CONSUMER DATA AND NUTRITIONAL RESEARCH	Research and Development	\$11,121	\$124,632,148	N	Administrators of the Tulane Edu Fund	TUL-HSC-559875-2223	N		\$11,121
10	309		MUSEUM GRANTS FOR AFRICAN AMERICAN HISTORY AND CULTURE	Research and Development	\$69,090	\$124,632,148	N	The Pennsylvania State University	2019-51181-30014	N		\$69,090

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10	310		AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	Research and Development	\$188,404	\$124,632,148	N	Purdue University	F0013585302012	N		\$85,552
10	310		Agriculture and Food Research Initiative (AFRI) (B)	Research and Development	\$188,404	\$124,632,148	N	Clemson University	2533-207-2016051	N		\$33,492
10	RD1	75F40119D10037	US DEPARTMENT OF AGRICULTURE CONTRACT	Research and Development	\$90,437	\$124,632,148	N	University of Pittsburgh	AWD00003449-2	N		-\$689
11	011		OCEAN EXPLORATION	Research and Development	\$6,562	\$124,632,148	N	Smithsonian Institution	22-SUNC-440-0000472837	N		\$6,562
11	417		Sea Grant Support (B)	Research and Development	-\$194	\$124,632,148	N	Pennsylvania State	5419-TU-NOAA-0063	N		-\$194
11	432		NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION	Research and Development	\$102,736	\$124,632,148	N	Lehigh University	SUBAWARD 543793-78002	N		-\$28,039
11	463		Habitat Conservation (B)	Research and Development	\$16,038	\$124,632,148	N	The National Marine Sanctuary Foundation	5300-23-07- 068	N		\$16,038
12	225		Commercial Technologies for Maintenance Activities Program (B)	Research and Development	\$208,331	\$124,632,148	Y			N		\$208,331
12	351		SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	Research and Development	\$516,758	\$124,632,148	N	University of Pittsburgh of the Comlth Sys of Highe	CNVA00048028 (412078-1)	N		-\$3,436
12	351		SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	Research and Development	\$516,758	\$124,632,148	N	University of Pittsburgh of the Comlth Sys of Highe	AWD00004334 (417861-1)	N		\$12,534
12	401		NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	Research and Development	\$554,726	\$124,632,148	N	Pennsylvania Department of Military and Veterans Affairs	4300599805	N		\$71,653
12	401		NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	Research and Development	\$554,726	\$124,632,148	N	Pennsylvania Department of Military and Veterans Affairs	4300599763	N		\$58,154
12	401		NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	Research and Development	\$554,726	\$124,632,148	N	Pennsylvania Department of Military and Veterans Affairs	4300599780	N		\$55,399
12	401		NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	Research and Development	\$554,726	\$124,632,148	N	Pennsylvania Department of Military and Veterans Affairs	4300599688	N		\$5,348
12	401		NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	Research and Development	\$554,726	\$124,632,148	N	Pennsylvania Department of Military and Veterans Affairs	4300599299	N		\$364,172
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	N	University of Alabama at Birmingham	000507860-012	N		-\$182
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	N	State of Maryland	F302348-9	N		\$5,391
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	N	University of Alabama at Birmingham	000507860-012	N		\$3,289
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	N	Regents of the University Of Michigan	3004015808	N		-\$25
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	N	University of North Dakota	UND10623	N		\$12
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	N	Regents of the University Of Michigan	SUBK00005997	N		\$25
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	N	State of Maryland	F302348-9	N		\$23,846
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	N	University of Pittsburgh of the Comlth Sys of Highe	AWD00004407 (417938-1)	N		\$1,352
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	N	Fox Chase Cancer Center	2404800 Yr 1 01	N		\$15,644
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	N	Thomas Jefferson University	FCCC NO. 2406200	N		\$62,748
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	N	University of Illinois	113583-19609	N		\$15,354
12	420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$1,769,060	\$124,632,148	N	Montclair State University	HT9425-23-1-0473_Temple	N		\$23,702
12	431		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	Research and Development	\$3,786,083	\$124,632,148	N	Drexel University	840023	N		\$251
12	431		BASIC SCIENTIFIC RESEARCH	Research and Development	\$3,786,083	\$124,632,148	N	Drexel University	950042	N		\$159,046
12	431		BASIC SCIENTIFIC RESEARCH	Research and Development	\$3,786,083	\$124,632,148	N	Northeastern University	555080-78055	N		\$845,003
12	630		BASIC APPLIED AND ADVANCE RESEARCH IN SCIENCE AND ENGINEERING	Research and Development	\$869,109	\$124,632,148	N	Northeastern University	555089-78051	N		\$841,855
12	800		AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	Research and Development	\$864,888	\$124,632,148	N	University of Illinois	097110-17600	N		\$104,307
12	800		AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	Research and Development	\$864,888	\$124,632,148	N	University Of Minnesota	A009678502	N		\$27,597
12	RD1	A39024	US DEPARTMENT OF DEFENSE CONTRACT	Research and Development	\$72,808	\$124,632,148	N	Booz, Allen, Hamilton, Inc.	A39024	N		\$87,261
12	RD2	N00024-13-D-6400	US DEPARTMENT OF DEFENSE CONTRACT	Research and Development	\$159,017	\$124,632,148	N	Johns Hopkins University Applied Physics Laboratory	N00024-13-D-6400/ PO# 170744	N		\$12,057
12	RD3	W911SR-19-D-0006	US DEPARTMENT OF DEFENSE CONTRACT	Research and Development	\$43,871	\$124,632,148	N	SciTech Services Inc.	ScrTech 22-22-f-0037-02	N		\$43,871
12	RD4	202112-142136	US DEPARTMENT OF DEFENSE CONTRACT	Research and Development	-\$377,775	\$124,632,148	N	Northeastern University	555074-78050	N		-\$377,775
12	RD5	CRFR-040-002-01	US DEPARTMENT OF DEFENSE CONTRACT	Research and Development	\$1	\$124,632,148	N	Matrix Research Inc	CRFR-040-002-01 SLIN2	N		\$1
12	RD7	W912HQ-18-C-0037	US DEPARTMENT OF DEFENSE CONTRACT	Research and Development	\$508	\$124,632,148	N	APTIM	5012208	N		\$508
12	RD8	W912HQ19C0056	US DEPARTMENT OF DEFENSE CONTRACT	Research and Development	\$108,900	\$124,632,148	N	Drexel University	SUBAWARD NO: 940006	N		\$108,900
12	RD9	W15QKN209C004	US DEPARTMENT OF DEFENSE CONTRACT	Research and Development	\$618,197	\$124,632,148	N	ThirdLaw, LLC	W15QKN209C004	N		\$537,509
12	RD9	W81XWH-20-1-0909	US DEPARTMENT OF DEFENSE CONTRACT	Research and Development	\$618,197	\$124,632,148	N	University of Queensland	RM2019002693	N		\$48,018

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12	RD9	W81XWH1910848	US DEPARTMENT OF DEFENSE CONTRACT	Research and Development	\$618,197	\$124,632,148	N	University of Maryland, Baltimore County	20532	N		\$8,227
12	RD9	FA9453-22-C-A127	US DEPARTMENT OF DEFENSE CONTRACT	Research and Development	\$618,197	\$124,632,148	N	Intelligent Fusion	FA9453-22-C-A127	N		\$24,443
15	657		ENDANGERED SPECIES RECOVERY IMPLEMENTATION	Research and Development	\$25,198	\$124,632,148	N	National Fish and Wildlife Foundation	0406.19.066677	Y	\$5,833	\$25,198
15	805		Assistance to State Water Resources Research Institutes	Research and Development	\$14,372	\$124,632,148	N	The Pennsylvania State University	S004687-USGS	N		\$14,372
15	945		Cooperative Research and Training Programs – Resources of the National Park System	Research and Development	\$24,728	\$124,632,148	N	VIRGINIA POLYTECHNIC INSTITUTE AND STATE	462771-19A09	N		\$24,728
16	560		NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	Research and Development	\$108,203	\$124,632,148	N	National Opinion Research Center	G212.TU.01	N		\$27,594
16	585		Treatment Court Discretionary Grant Program	Research and Development	\$162,886	\$124,632,148	N	John Jay College	UNKNOWN	N		\$162,886
20	205		HIGHWAY PLANNING AND CONSTRUCTION	Research and Development	-\$13,128	\$124,632,148	N	Pennsylvania Department of Transportation	4300414044	N		\$853
20	205		HIGHWAY PLANNING AND CONSTRUCTION	Research and Development	-\$13,128	\$124,632,148	N	Pennsylvania Department of Transportation	4300524467	N		\$149
20	205		HIGHWAY PLANNING AND CONSTRUCTION	Research and Development	-\$13,128	\$124,632,148	N	Pennsylvania Department of Transportation	4400017651 TEM WO 012	N		-\$36,931
20	205		HIGHWAY PLANNING AND CONSTRUCTION	Research and Development	-\$13,128	\$124,632,148	N	Pennsylvania Department of Transportation	TEM 015	N		\$22,801
21	027	COVID-19	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	N/A	\$5,238,030	\$0	N	Pennsylvania Commission On Crime And Delinquency	2022-CL-01-39097	N		\$656,138
43	001		SCIENCE	Research and Development	\$248,525	\$124,632,148	N	California Inst of Technology	1632463	N		\$156
43	001		SCIENCE	Research and Development	\$248,525	\$124,632,148	N	American Museum Of Natural History	B78-2021-3	N		\$98,979
43	001		SCIENCE	Research and Development	\$248,525	\$124,632,148	N	University of Southern California	SCON-00004071	N		\$52,211
43	001		SCIENCE	Research and Development	\$248,525	\$124,632,148	N	The University of Texas at Austin	22010082	N		\$72,944
43	008		EDUCATION	Research and Development	\$47,618	\$124,632,148	N	The Pennsylvania State University	S000977-NASA	N		\$47,618
47	RD1	NSF -2236352	NATIOAL SCIENCE FOUNDATION CONTRACT	Research and Development	\$187,513	\$124,632,148	N	University of Arkansas	UA2023-368	N		\$187,513
59	037		SMALL BUSINESS DEVELOPMENT CENTERS	Research and Development	\$446,089	\$124,632,148	N	Kutztown University	UNKNOWN	N		\$215,385
59	037		SMALL BUSINESS DEVELOPMENT CENTERS	Research and Development	\$446,089	\$124,632,148	N	Kutztown University	SBA20230110	N		\$242,748
59	RD1	SBA20220511	US SMALL BUSINESS ADMINISTRATION CONTRCT	Research and Development	-\$411	\$124,632,148	N	Kutztown University of Pennsylvania	SBA20220511	N		-\$411
64	RD1	4300786278	US VETERANS ADMINISTRATION CONTRACT	Research and Development	\$28,777	\$124,632,148	N	Pennsylvania Department of Military and Veterans Affairs	4300786278	N		\$57,603
64	RD2	4300786084	US VETERANS ADMINISTRATION CONTRACT	Research and Development	\$77,874	\$124,632,148	N	Pennsylvania Department of Military and Veterans Affairs	4300786084	N		\$77,874
64	RD3	4300786265	US VETERANS ADMINISTRATION CONTRACT	Research and Development	\$65,012	\$124,632,148	N	Pennsylvania Department of Military and Veterans Affairs	4300786265	N		\$65,012
64	RD4	4300786497	US VETERANS ADMINISTRATION CONTRACT	Research and Development	\$1,505	\$124,632,148	N	Pennsylvania Department of Military and Veterans Affairs	4300786497	N		\$1,505
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	N	Central Michigan University	F63460	N		-\$41,763
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	N	Princeton University	SUB0000284	N		\$310,197
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	N	ThirdLaw, LLC	Subaward No. 265006	N		\$7,315
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	N	Fermi National Accelerator Laboratory	DE-AC02-07CH11359	N		\$198,217
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	N	Central Michigan University	F64698	N		\$60,850
81	049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	Research and Development	\$2,987,373	\$124,632,148	N	Board of the Leland Stanford Junior University	63288359-267901	N		\$66,296
81	086		CONSERVATION RESERCH AND DEVELOPMENT	Research and Development	\$204,169	\$124,632,148	N	University of California - San Diego	00010314	N		\$106,264
81	086		CONSERVATION RESERCH AND DEVELOPMENT	Research and Development	\$204,169	\$124,632,148	N	University Of Delaware	UDR0000276	N		\$97,756
81	087		Renewable Energy Research and Development (B)	Research and Development	\$58,134	\$124,632,148	N	National Renewable Energy Laboratory	SUB-2022-10334	N		\$58,134
81	135		ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	Research and Development	\$101,106	\$124,632,148	N	University Of Delaware	UDR0000252	N		\$101,106
81	RD1	763183	US DEPARTMENT OF ENERGY CONTRACT	Research and Development	\$3,690	\$124,632,148	N	Sandia National Laboratories	1763183	N		\$3,690

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81	RD2	19-D0288	US DEPARTMENT OF ENERGY CONTRACT	Research and Development	\$3	\$124,632,148	N	Jefferson Science	19-D0288	N		\$3
81	RD4	384188	US DEPARTMENT OF ENERGY CONTRACT	Research and Development	-\$69	\$124,632,148	N	Brookhaven National	384188	N		-\$69
81	RD5	DE-SC0017037	US DEPARTMENT OF ENERGY CONTRACT	Research and Development	\$24	\$124,632,148	N	Mainstream Engineering Corporation	DE7037	N		\$24
81	RD6	W81XWH1920062	US DEPARTMENT OF ENERGY CONTRACT	Research and Development	\$4,438	\$124,632,148	N	The Johns Hopkins Bloomberg School of Public	W81XWH1920062	N		\$4,438
81	RD7	DE-AC02-	US DEPARTMENT OF ENERGY CONTRACT	Research and Development	-\$44,886	\$124,632,148	N	Brookhaven National	223228	N		-\$44,886
81	RD8	DE-NA0003525	US DEPARTMENT OF ENERGY CONTRACT	Research and Development	\$85,590	\$124,632,148	N	Sandia National	PO# 2330239	N		\$85,590
81	RD9	DE-NA0003525	US DEPARTMENT OF ENERGY CONTRACT	Research and Development	\$195,265	\$124,632,148	N	Sandia National	PO-2149742	N		\$155,846
81	RD9	DE-AC02-	US DEPARTMENT OF ENERGY CONTRACT	Research and Development	\$195,265	\$124,632,148	N	Argonne National Laboratory	1F-60492	N		-\$643
81	RD9	DE-AC07-05ID14517	US DEPARTMENT OF ENERGY CONTRACT	Research and Development	\$195,265	\$124,632,148	N	Idaho National Laboratory	267860	N		\$40,062
84	002		ADULT EDUCATION - BASIC GRANTS TO STATES	Research and Development	\$313,480	\$124,632,148	N	Pennsylvania Department Of Education	UNKNOWN	N		\$328,054
84	126		REHABILITATION SERVICES_VOCATIONAL REHABILITATION GRANTS TO STATES	Research and Development	\$32,375	\$124,632,148	N	Pennsylvania Department of Labor And Industry	4300770052	N		\$32,375
84	287		TITLE IV, PART B OF ESEA	Research and Development	\$156,599	\$124,632,148	N	Pennsylvania Department Of Education	SAP FUND: 7051600000	Y	\$68,801	\$156,599
84	305		EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	Research and Development	\$384,680	\$124,632,148	N	Strategic Educ Research Ptnrshp Inst	MBE2015TU	N		\$11
84	407		TRANSITION PROGRAMS FOR STUDENTS WITH INTELLECTUAL DISABILITIES INTO HIGHER EDUCATION	Research and Development	\$71,748	\$124,632,148	N	Millersville University	PO# 4500635817	N		\$7,172
93	630		Developmental Disabilities Basic Support and Advocacy Grants (A)	Research and Development	\$291,486	\$124,632,148	N	Pennsylvania Developmental Disabilities	4100095486	N		\$60,754
93	630		Developmental Disabilities Basic Support and Advocacy Grants (A)	Research and Development	\$291,486	\$124,632,148	N	Pennsylvania Developmental Disabilities	4100095818	N		\$70,822
93	788		OPIOID STR	Research and Development	\$2,967	\$124,632,148	N	Philadelphia Department of Behavioral Health	2120007	N		\$2,967
95	006		MODEL ACTS PROGRAM	Research and Development	\$2,521	\$124,632,148	N	Legislative Analysis and Public Policy Association	G2199ONDCP03A	N		\$2,521
97	061		CENTERS FOR HOMELAND SECURITY	Research and Development	\$121,062	\$124,632,148	N	The University of Central Florida Board of Trustees	GR107453	N		\$121,062
98	001		USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	Research and Development	\$1,187,087	\$124,632,148	N	The American University in Cairo	72026319CA00001	N		\$547,628
98	001		USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	Research and Development	\$1,187,087	\$124,632,148	N	National Academy of Sciences	2000012797	N		\$34,293
98	001		USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	Research and Development	\$1,187,087	\$124,632,148	N	PACT	72012122CA00001	Y	\$133,348	\$605,166
11	307		ECONOMIC ADJUSTMENT ASSISTANCE CLUSTER		\$224,521	\$224,521	Y			N		\$224,521
93	778		MEDICAL ASSISTANCE PROGRAM	MEDICAID CLUSTER	\$1,208,593	\$1,208,593	N	Pennsylvania Department Of Public Welfare	4300591464	N		\$80,195
93	778		MEDICAL ASSISTANCE PROGRAM	MEDICAID CLUSTER	\$1,208,593	\$1,208,593	N	Pennsylvania Department of Human Services	PO#4300629268	N		\$5,601
93	778		MEDICAL ASSISTANCE PROGRAM	MEDICAID CLUSTER	\$1,208,593	\$1,208,593	N	Pennsylvania Department of Health	4100083406	N		\$162,686
93	778		MEDICAL ASSISTANCE PROGRAM	MEDICAID CLUSTER	\$1,208,593	\$1,208,593	N	Pennsylvania Department Of Public Welfare	4300621036	N		\$25,893
93	778		MEDICAL ASSISTANCE PROGRAM	MEDICAID CLUSTER	\$1,208,593	\$1,208,593	N	Office of Developmental Programs/PA Dept of Human Services	PO# 4300731672	N		\$101,594
93	778		MEDICAL ASSISTANCE PROGRAM	MEDICAID CLUSTER	\$1,208,593	\$1,208,593	N	Pennsylvania Department of Human Services	4300784612	N		\$695,533
93	778	4300793585	MEDICAL ASSISTANCE PROGRAM	MEDICAID CLUSTER	\$1,208,593	\$1,208,593	N	Pennsylvania Department of Human Services	4300793585	Y	\$2,620	\$137,091
84	047		TRIO_UPWARD BOUND	TRIO CLUSTER	\$686,098	\$686,098	Y			N		-\$2,647
84	047		TRIO_UPWARD BOUND	TRIO CLUSTER	\$686,098	\$686,098	Y			N		-\$2,625
84	047		TRIO_UPWARD BOUND	TRIO CLUSTER	\$686,098	\$686,098	Y			N		\$468,957
84	047		TRIO_UPWARD BOUND	TRIO CLUSTER	\$686,098	\$686,098	Y			N		\$222,413
17	259		WIOA YOUTH ACTIVITIES	WIOA CLUSTER	\$567,113	\$567,113	N	Philadelphia Works	090-19-330-01	N		-\$581

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17	259		WIOA YOUTH ACTIVITIES	WIOA CLUSTER	\$567,113	\$567,113	N	Philadelphia Youth Network,	10659-Y134	N		\$48
17	259		WIOA YOUTH ACTIVITIES	WIOA CLUSTER	\$567,113	\$567,113	N	Philadelphia Works	YO20-006	N		-\$76
17	259		WIOA YOUTH ACTIVITIES	WIOA CLUSTER	\$567,113	\$567,113	N	Philadelphia Works	090-22-330-1	N		\$559,530
17	259		WIOA YOUTH ACTIVITIES	WIOA CLUSTER	\$567,113	\$567,113	N	Philadelphia Works	YO23-034	N		\$8,192
84	033		FEDERAL WORK STUDY PROGRAM	STUDENT FINANCIAL ASSISTANCE	\$2,594,148	\$379,965,492	Y			N		\$2,594,148
84	038		FEDERAL PERKINS LOAN PROGRAM	STUDENT FINANCIAL ASSISTANCE	\$8,881,224	\$379,965,492	Y			N		\$8,602,630
84	038		FEDERAL PERKINS LOAN PROGRAM	STUDENT FINANCIAL ASSISTANCE	\$8,881,224	\$379,965,492	Y			N		\$278,594
84	063		FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	STUDENT FINANCIAL ASSISTANCE	\$43,012,202	\$379,965,492	Y			N		\$2,619,649
84	063		FEDERAL PELL GRANT PROGRAM	STUDENT FINANCIAL ASSISTANCE	\$43,012,202	\$379,965,492	Y			N		\$40,392,553
84	268		FEDERAL DIRECT STUDENT LOANS	STUDENT FINANCIAL ASSISTANCE	\$301,633,180	\$379,965,492	Y			N		\$43,860,564
84	268		FEDERAL DIRECT STUDENT LOANS	STUDENT FINANCIAL ASSISTANCE	\$301,633,180	\$379,965,492	Y			N		\$137,182,681
84	268		FEDERAL DIRECT STUDENT LOANS	STUDENT FINANCIAL ASSISTANCE	\$301,633,180	\$379,965,492	Y			N		\$62,313,853
84	268		FEDERAL DIRECT STUDENT LOANS	STUDENT FINANCIAL ASSISTANCE	\$301,633,180	\$379,965,492	Y			N		\$58,276,082
93	342		HEATH PROFESSIONS STUDENT LOANS	STUDENT FINANCIAL ASSISTANCE	\$23,421,979	\$379,965,492	Y			N		\$23,266,329
93	342		HEATH PROFESSIONS STUDENT LOANS	STUDENT FINANCIAL ASSISTANCE	\$23,421,979	\$379,965,492	Y			N		\$155,650
93	364		NURSING STUDENT LOAN	STUDENT FINANCIAL ASSISTANCE	\$422,759	\$379,965,492	Y			N		\$419,203
93	364		NURSING STUDENT LOAN	STUDENT FINANCIAL ASSISTANCE	\$422,759	\$379,965,492	Y			N		\$3,556
84	425C	COVID-19	COVID-19 EDUCATION STABILIZATION FUND UNDER THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT	N/A	\$625,101	\$0	N	Texas Higher Education Coordinating Board	280160	Y	\$292,662	\$625,133
12	300		BASIC AND APPLIED SCIENTIFIC RESEARCH	N/A	\$872,566	\$0	Y			N		-\$2,179
12	300		BASIC AND APPLIED SCIENTIFIC RESEARCH	N/A	\$872,566	\$0	Y			N		-\$1,199
12	300		BASIC AND APPLIED SCIENTIFIC RESEARCH	N/A	\$872,566	\$0	Y			N		-\$6,149
12	431		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	N/A	\$3,786,083	\$0	Y			N		\$8,500
12	U01	ACOGP2340201-01	US DEPARTMENT OF DEFENSE CONTRACT	N/A	\$39,756	\$0	Y			N		\$39,756
12	U02	N6449823P5156	US DEPARTMENT OF DEFENSE CONTRACT	N/A	\$56,097	\$0	Y			N		\$56,097
15	954		NATIONAL PARK SERVICE CONSERVATION PROTECTION, OUTREACH AND EDUCATION	N/A	\$8,261	\$0	Y			N		\$8,261
16	560		NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	N/A	\$108,203	\$0	Y			N		-\$307
16	601		CORRECTIONS_TRAINING AND STAFF DEVELOPMENT	N/A	-\$2,806	\$0	Y			N		-\$931
16	601		CORRECTIONS_TRAINING AND STAFF DEVELOPMENT	N/A	-\$2,806	\$0	Y			N		\$10
16	601		CORRECTIONS_TRAINING AND STAFF DEVELOPMENT	N/A	-\$2,806	\$0	Y			N		-\$1,885
16	839		STOP SCHOOL VIOLENCE	N/A	\$506,504	\$0	Y			N		\$506,504
19	040		Public Diplomacy Programs	N/A	\$74,173	\$0	Y			N		\$74,173
21	008		LOW INCOME TAXPAYER CLINICS	N/A	\$186,315	\$0	Y			N		\$186,315
32	001		SCIENCE	N/A	\$160	\$0	Y			N		\$1,656
32	001		SCIENCE	N/A	\$160	\$0	Y			N		-\$1,496
32	U03	CG Docket No. 10-	FEDERAL COMMUNICATIONS COMMISSION	N/A	\$174,802	\$0	Y			N		\$174,802
32	U04	CG Docket No. 10-	FEDERAL COMMUNICATIONS COMMISSION	N/A	-\$1,366	\$0	Y			N		-\$1,366
32	U05	CG Docket No. 10-	FEDERAL COMMUNICATIONS COMMISSION	N/A	\$193	\$0	Y			N		\$193
45	024		Promotion of the Arts Grants to Organizations and Individuals	N/A	\$15,000	\$0	Y			N		\$15,000
45	312		National Leadership Grants	N/A	\$11,445	\$0	Y			N		\$11,445
45	U06	DR-296701	NATIONAL ENDOWMENT FOR THE HUMANITIES CONTRACT	N/A	\$925	\$0	Y			N		\$925

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64	U07	36C24220P1403	US DEPARTMENT OF VETERAN'S AFFAIRS CONTRACT	N/A	\$121	\$0	Y			N		\$121
84	022		OVERSEAS PROGRAMS - DOCTORAL DISSERTATION RESEARCH ABROAD	N/A	\$20,175	\$0	Y			N		\$20,175
84	220		CENTERS FOR INTERNATIONAL BUSINESS EDUCATION PROGRAM	N/A	\$129,547	\$0	Y			N		\$1,607
84	305		EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	N/A	\$384,680	\$0	Y			N		\$211,213
84	325D		SPECIAL EDUCATION - PERSONAL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	N/A	\$672,937	\$0	Y			Y	\$329,833	\$672,937
84	365		SICKLE CELL TREATMENT DEMONSTRATION PROGRAM	N/A	\$635,098	\$0	Y			N		\$635,098
93	059		TRAINING IN GENERAL, PEDIATRIC AND PUBLIC HEALTH DENTISTRY	N/A	\$26,515	\$0	Y			N		\$19,309
93	059		TRAINING IN GENERAL, PEDIATRIC AND PUBLIC HEALTH DENTISTRY	N/A	\$26,515	\$0	Y			N		\$7,206
93	464		ACL ASSISTIVE TECHNOLOGY	N/A	\$1,042,448	\$0	Y			N		-\$330
93	464		ACL ASSISTIVE TECHNOLOGY	N/A	\$1,042,448	\$0	Y			N		\$14,307
93	464		ACL ASSISTIVE TECHNOLOGY	N/A	\$1,042,448	\$0	Y			Y	\$131,397	\$207,413
93	464		ACL ASSISTIVE TECHNOLOGY	N/A	\$1,042,448	\$0	Y			Y	\$109,673	\$792,679
93	493		Congressional Directives (B)	N/A	\$176,470	\$0	Y			N		\$176,470
93	632		UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	N/A	\$689,491	\$0	Y			N		-\$88
93	747		ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	N/A	\$696,076	\$0	Y			N		\$696,076
12	630		BASIC APPLIED AND ADVANCE RESEARCH IN SCIENCE AND ENGINEERING	N/A	\$869,109	\$0	N	National Science Teachers Association	23-871-025	N		\$21,996
12	630		BASIC APPLIED AND ADVANCE RESEARCH IN SCIENCE AND ENGINEERING	N/A	\$869,109	\$0	N	National Science Teachers Association	24-871-031	N		\$5,258
12	740		PAST CONFLICT ACCOUNTING	N/A	\$85,546	\$0	N	Ohio State University	SPC-1000004995	N		\$85,546
14	889		TRIBAL HUD-VA SUPPORTIVE HOUSING PROGRAM	N/A	\$34,318	\$0	N	Office of Housing and Community Development	CONTRACT# 2020057	N		\$198
14	889		TRIBAL HUD-VA SUPPORTIVE HOUSING PROGRAM	N/A	\$34,318	\$0	N	Philadelphia Housing	005166	N		\$7,892
14	889		TRIBAL HUD-VA SUPPORTIVE HOUSING PROGRAM	N/A	\$34,318	\$0	N	Philadelphia Housing	005166	N		\$26,228
16	045		COMMUNITY-BASED VIOLENCE INTERVENTION AND PREVENTION INITIATIVE	N/A	\$108,180	\$0	N	New Kensington Community Development Corporation	TU - 1001	N		\$108,180
16	123		COMMUNITY_BASED VIOLENCE PREVENTION PROGRAM	N/A	\$193,884	\$0	N	Philadelphia Department of Behavioral Health	18-20438-01	N		\$88
16	123		COMMUNITY_BASED VIOLENCE PREVENTION PROGRAM	N/A	\$193,884	\$0	N	Philadelphia Department of Behavioral Health	18-20438-03	N		\$807
16	123	2220224-02	COMMUNITY_BASED VIOLENCE PREVENTION PROGRAM	N/A	\$193,884	\$0	N	Philadelphia Department of Behavioral Health	2220224-02	N		\$192,772
16	123		COMMUNITY_BASED VIOLENCE PREVENTION PROGRAM	N/A	\$193,884	\$0	N	Philadelphia Department of Behavioral Health	2220224	N		\$217
16	575		CRIME VICTIM ASSISTANCE	N/A	\$340,157	\$0	N	Pennsylvania Commission On Crime And Delinquency	2017-VF-05-28222	N		-\$2,701
16	575		CRIME VICTIM ASSISTANCE	N/A	\$340,157	\$0	N	Pennsylvania Commission On Crime And Delinquency	201820192020-VF-05-33217	N		\$101,768
16	575		CRIME VICTIM ASSISTANCE	N/A	\$340,157	\$0	N	Pennsylvania Commission On Crime And Delinquency	2021-VF-05-40278	N		\$241,090
16	582		Crime Victim Assistance/Discretionary Grants	N/A	\$999	\$0	N	Pennsylvania Commission On Crime And Delinquency	2015-VT-01-28636	N		\$999
16	738		EDWARD BRYNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	N/A	\$216,201	\$0	N	Pennsylvania Commission On Crime And Delinquency	2017-JG-LS-28510	N		-\$3,188
16	738		EDWARD BRYNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	N/A	\$216,201	\$0	N	Pennsylvania Commission On Crime And Delinquency	2018-JG-LS-32768	N		-\$6,949
16	738		EDWARD BRYNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	N/A	\$216,201	\$0	N	Pennsylvania Commission On Crime And Delinquency	2022-JG-SS-39823	N		\$131,379
16	738		EDWARD BRYNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	N/A	\$216,201	\$0	N	Pennsylvania Commission On Crime And Delinquency	2021-JG-LS-32768-02	N		\$94,959

**TEMPLE UNIVERSITY - OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Agency Prefix	ALN Three Digit Extension	Additional Award Identification	Federal Program Name	Cluster Name	Federal Program Total	Cluster Total	Direct Award	Name of Passthrough Entity	Identifying Number Assigned by the Passthrough Entity, if assigned	Federal Award Passed Through to Subrecipients	Amount Passed Through to Subrecipients	Amount Expended
16	U09	15PBJA-21-GG-	US DEPARTMENT OF JUSTICE CONTRACT	N/A	\$61,103	\$0	N	Mt. Vernon Manor, Inc.	15PBJA-21-GG-04111-BCJI	N		\$61,103
17	261		Workforce Data Quality Initiative (WDQI)	N/A	\$5,687	\$0	N	Philadelphia Youth Network,	Y173-10242	N		\$4,007
17	261		Workforce Data Quality Initiative (WDQI)	N/A	\$5,687	\$0	N	Philadelphia Youth Network,	Y134-10245	N		\$1,680
17	270		Reentry Employment Opportunities	N/A	\$1,091	\$0	N	City of Philadelphia	MPXX1600099	N		\$1,091
21	027	COVID-19	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	N/A	\$5,238,030	\$0	N	Pennsylvania Department Of Education	FA-SRS-22-0003	N		\$3,439,785
21	027	COVID-19	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	N/A	\$5,238,030	\$0	N	Pennsylvania Commission On Crime And Delinquency	2022-CV-VI-39769	N		\$510,226
21	027	COVID-19	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	N/A	\$5,238,030	\$0	N	Pennsylvania Department Of Education	GRANT# 064	N		\$299,994
21	027	COVID-19	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	N/A	\$5,238,030	\$0	N	Pennsylvania Department Of Education	FC: 4100096364	N		\$201,143
21	027	COVID-19	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	N/A	\$5,238,030	\$0	N	National Opinion Reseach Center	G324.Temple.01	N		\$130,744
32	U10	ACOGP2340201-01	FEDERAL COMMUNICATIONS COMMISSION CONTRACT	N/A	\$7,976	\$0	N	Technology Learning	ACOGP2340201-01	N		\$7,976
43	U11	2901-TU-NASAF84H	NATIONAL AIR & SPACE ADMINISTRATION CONTRACT	N/A	\$242	\$0	N	Pennsylvania State	2901-TU-NASAF84H	N		\$242
59	037		SMALL BUSINESS DEVELOPMENT CENTERS	N/A	\$446,089	\$0	N	Kutztown University	SBA20180713	N		-\$14,003
59	037		SMALL BUSINESS DEVELOPMENT CENTERS	N/A	\$446,089	\$0	N	Kutztown University	SBA20210411	N		\$1,959
84	002		ADULT EDUCATION - BASIC GRANTS TO STATES	N/A	\$313,480	\$0	N	Pennsylvania Department Of Education	UNKNOWN	N		-\$1,558
84	002		ADULT EDUCATION - BASIC GRANTS TO STATES	N/A	\$313,480	\$0	N	Pennsylvania Department Of Education	UNKNOWN	N		-\$12,465
84	002		ADULT EDUCATION - BASIC GRANTS TO STATES	N/A	\$313,480	\$0	N	Pennsylvania Department Of Education	GRANT# 064	N		-\$551
84	002A		ADULT EDUCATION: BASIC GRANTS TO STATES	N/A	\$3,017	\$0	N	Pennsylvania Department Of Education	FA-064-23-0030	N		\$3,017
84	048		CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	N/A	\$1,040,084	\$0	N	Pennsylvania Department Of Education	PROJECT# FA-119-18-0001	N		\$158
84	048		CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	N/A	\$1,040,084	\$0	N	Pennsylvania Department Of Education	FA-119-22-0004	N		-\$175
84	048		CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	N/A	\$1,040,084	\$0	N	Pennsylvania Department Of Education	FA-119-23-0004	N		\$26,050
84	048		CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	N/A	\$1,040,084	\$0	N	Pennsylvania Department Of Education	FA-119-24-1002	N		\$1,014,051
84	196		Education for Homeless Children and Youth (A)	N/A	-\$22,093	\$0	N	Philadelphia School District	UNKNOWN	N		-\$22,093
84	305A		EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	N/A	\$68,142	\$0	N	WestEd	S-00018320	N		\$68,142
84	367		SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS	N/A	\$49,166	\$0	N	Pennsylvania Department Of Education	071-130100	N		\$1,885
84	367		SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS	N/A	\$49,166	\$0	N	Pennsylvania Department Of Education	524-23-0008	N		\$47,281
84	407		TRANSITION PROGRAMS FOR STUDENTS WITH INTELLECTUAL DISABILITIES INTO HIGHER EDUCATION	N/A	\$71,748	\$0	N	Millersville University	PO# 4500635820	N		\$64,576
84	424		Student Support and Academic Enrichment Program (A)	N/A	-\$975	\$0	N	Pennsylvania Department Of Education	CONTRACT NO: 2086/F20	N		-\$975
84	425C	COVID-19	COVID-19 EDUCATION STABILIZATION FUND UNDER THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT	N/A	\$625,101	\$0	N	Pennsylvania Department Of Education	S425C200013	N		-\$32
84	425U	COVID-19	COVID-19 EDUCATION STABILIZATION FUND UNDER THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT	N/A	\$250,014	\$0	N	School District of Phila	3750	N		\$250,014
93	006		State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	N/A	-\$14	\$0	N	Jumpstart National	GRANT NUMBER 610200	N		-\$14
93	048		SPECIAL PROGRAMS FOR THE AGING, TITLE IV, TITLE II, DISCRETIONARY PROJECTS	N/A	-\$13,651	\$0	N	Pennsylvania Department of Aging	SAP VENDOR NUM 117671	N		-\$13,651
93	069		Public Health Emergency Preparedness (B)	N/A	\$21	\$0	N	Pennsylvania Department of Health	4300468706	N		\$21

**TEMPLE UNIVERSITY - OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Agency Prefix	ALN Three Digit Extension	Additional Award Identification	Federal Program Name	Cluster Name	Federal Program Total	Cluster Total	Direct Award	Name of Passthrough Entity	Identifying Number Assigned by the Passthrough Entity, if assigned	Federal Award Passed Through to Subrecipients	Amount Passed Through to Subrecipients	Amount Expended
93	079		COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENCE HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLIANCE	N/A	-\$10,984	\$0	N	Pennsylvania Department Of Education	PO#: 4300565576	N		\$119
93	079		COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENCE HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLIANCE	N/A	-\$10,984	\$0	N	Pennsylvania Department Of Education	4100086633	N		-\$11,103
93	092		Affordable Care Act (ACA) Personal Responsibility Education Program (A, B)	N/A	\$117,022	\$0	N	Pennsylvania Department of Health	SAP#:4100095359	N		\$117,022
93	110		MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	N/A	\$38,956	\$0	N	The Children's Hospital of Philadelphia	PO#962251-RSUB-	N		\$190
93	110		MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	N/A	\$38,956	\$0	N	The Children's Hospital of Philadelphia	3204510621/ PO# 20213726	N		-\$417
93	110		MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	N/A	\$38,956	\$0	N	The Children's Hospital of Philadelphia	3204510622 PO# 20286408	N		\$39,183
93	137		COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM	N/A	-\$15,616	\$0	N	National Network of Public Health Institutes	G2447_AG-1077	N		-\$12,583
93	153		COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	N/A	\$3,006	\$0	N	Access Matters	186306	N		\$1,885
93	153		COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	N/A	\$3,006	\$0	N	Access Matters	216306	N		\$1,121
93	217		FAMILY PLANNING SERVICES	N/A	\$0	\$0	N	Access Matters	210601	N		-\$128,213
93	217		FAMILY PLANNING SERVICES	N/A	\$0	\$0	N	Access Matters	210601-1	N		\$36,273
93	217		FAMILY PLANNING SERVICES	N/A	\$0	\$0	N	Access Matters	230601	N		\$91,940
93	235		AFFORDABLE CARE ACT (ACA) ABSTINENCE EDUCATION PROGRAM	N/A	\$37,542	\$0	N	Pennsylvania Department of Health	4100082233	N		\$37,542
93	243		SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES	N/A	\$1,012,896	\$0	N	Philadelphia Department of Behavioral Health	2220321	N		-\$7,249
93	243		SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES	N/A	\$1,012,896	\$0	N	Philadelphia Department of Behavioral Health	2220321-02	N		\$331,303
93	243		SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES	N/A	\$1,012,896	\$0	N	Philadelphia Department of Behavioral Health	2220321	N		\$688,842
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	N/A	\$12,353,267	\$0	N	Regents of the University Of Michigan	SUBK00019572	N		\$234,312
93	279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	N/A	\$12,353,267	\$0	N	George Washington	R01DA054751	N		\$97,025
93	391		ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	N/A	\$1,904,894	\$0	N	Pennsylvania Department of Health	4100090589	Y	\$1,868	\$1,904,894
93	421		STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	N/A	\$499,451	\$0	N	Association of State and Territorial Health Officials	0242 OO-FE-2052-05-00	N		\$173,190
93	558		TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	N/A	\$206,835	\$0	N	Philadelphia Mental Health Care Corporation	UNKNOWN	N		\$294
93	558		TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	N/A	\$206,835	\$0	N	Philadelphia Works	CONTRACT# 090-20-336-1	N		\$9,064
93	558		TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	N/A	\$206,835	\$0	N	Public Health Management Corporation	UNKNOWN	N		\$129,287
93	558		TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	N/A	\$206,835	\$0	N	City of Philadelphia	090-22-336-1	N		\$68,035
93	630		Developmental Disabilities Basic Support and Advocacy Grants (A)	N/A	\$291,486	\$0	N	Pennsylvania Department Of Developmental Disability	4100079063	N		-\$17
93	630		Developmental Disabilities Basic Support and Advocacy Grants (A)	N/A	\$291,486	\$0	N	Pennsylvania Developmental Disabilities	UNKNOWN	N		\$4,207
93	639		Section 9813: State Planning Grants for Qualifying Community-Based Mobile Crisis Intervention Services	N/A	\$102,301	\$0	N	Pennsylvania Department of Human Services	4100096245	N		\$102,301
93	659		Adoption Assistance (A)	N/A	\$4,793	\$0	N	Philadelphia Dept of Human Services	17-20451	N		\$4,793
93	667		Social Services Block Grant	N/A	\$676	\$0	N	Philadelphia Department of Public Health	CONTRACT# 17-20317-04	N		\$471
93	667		Social Services Block Grant	N/A	\$676	\$0	N	Access Matters	230601	N		\$205

**TEMPLE UNIVERSITY - OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Agency Prefix	ALN Three Digit Extension	Additional Award Identification	Federal Program Name	Cluster Name	Federal Program Total	Cluster Total	Direct Award	Name of Passthrough Entity	Identifying Number Assigned by the Passthrough Entity, if assigned	Federal Award Passed Through to Subrecipients	Amount Passed Through to Subrecipients	Amount Expended
93	674		CHAFEE FOSTER CARE INDEPENDENCE PROGRAM	N/A	\$4,013	\$0	N	Valley Youth House	23-1365971	N		\$4,013
93	914		HIV EMERGENCY RELIEF PROJECT GRANTS	N/A	\$104,756	\$0	N	AIDS Activities Coordinating	2120606-02	N		\$104,756
93	918		GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE	N/A	\$10,206	\$0	N	Philadelphia Department of Public Health	2220191	N		\$10,206
93	940		HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	N/A	\$17,196	\$0	N	AIDS Activities Coordinating Office	2120558	N		\$17,196
93	994		Maternal and Child Health Services Block Grant to the States (A)	N/A	\$502,879	\$0	N	National Nurse-Led Card Consortium	UNKNOWN	N		\$455
93	994		Maternal and Child Health Services Block Grant to the States (A)	N/A	\$502,879	\$0	N	Pennsylvania Department of Health	4100095921	N		\$502,424
93	U12	SAMHSA	NATIONAL INSTITUTES OF HEALTH CONTRACT	N/A	\$12,227	\$0	N	Legal Action of the City of New York, Inc.	UNKNOWN	N		\$12,227
93	U13	1OT2OD034479-01	NATIONAL INSTITUTES OF HEALTH CONTRACT	N/A	\$83,372	\$0	N	George Mason University	E2060461	N		\$83,372
94	006		AMERICORPS STATE AND NATIONAL	N/A	\$35,560	\$0	N	Jumpstart National	2920200	N		\$521
94	006		AMERICORPS STATE AND NATIONAL	N/A	\$35,560	\$0	N	Jumpstart National	2920230	N		\$35,039
97	036		DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	N/A	\$3,409,219	\$0	N	Pennsylvania Emergency Management Agency	PEMA-DAP-9	N		\$3,337,955
97	036		DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	N/A	\$3,409,219	\$0	N	Philadelphia Department of Public Health	NH23IP922583	N		\$71,240
97	036		DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	N/A	\$3,409,219	\$0	N	Pmhcc	NU50CK000521	N		\$24
TOTAL EXPENDITURES OF FEDERAL AWARDS											\$13,390,491	\$528,257,065

See notes to Schedules of Expenditures of Federal Awards

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

**NOTES TO SCHEDULE OF EXPENDITURES – FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

(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”) under programs of the federal government for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (“2 CFR”) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). The Schedule does not include the federal funding awarded to Temple University Health System, Inc. and its subsidiaries (“TUHS”). A separate audit in accordance with the U.S. Office of Management and Budget (“OMB”) *Compliance Supplement* was performed for TUHS for the year ended June 30, 2024.

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

Temple’s consolidated financial statements include the consolidated operations of Temple University Health System, Inc. and its subsidiaries, which received federal awards, which are not included in Temple’s Schedule of Expenditures of Federal Awards for the year ended June 30, 2024.

Federally guaranteed loans issued to students of Temple directly by Temple are also included in the Schedule.

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Assistance Listing Numbers (“ALN”) numbers are from those published by the Office of Management and Budget and the General Services Administration. As provided for in 2 CFR section 200.42(b); Programs without an ALN number are presented with only the federal agency’s two-digit prefix followed by the abbreviation “RD” for those programs in the research and development cluster or “U” (i.e. unknown) and sequentially numbered by federal agency in place of a ALN number. The federal agency two-digit prefixes are as follows:

Prefix	Federal Agency
10	Department of Agriculture
11	Department of Commerce
12	Department of Defense
14	Department of Housing and Urban Development
15	Department of the Interior
16	Department of Justice
17	Department of Labor
19	Department of State
20	Department of Transportation
21	Department of the Treasury
32	Federal Communication Commission
43	National Aeronautics & Space Administration
45	National Foundation on the Arts and the Humanities
47	National Science Foundation
59	Small Business Administration
64	Department of Veterans Affairs
81	Department of Energy
84	Department of Education
93	Department of Health and Human Services
94	Corporation for National and Community Service
95	Executive Office of the President
97	Department of Homeland Security
98	Agency for International Development

The Schedule is presented using the accrual basis of accounting. 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.

The consolidated financial statements and accompanying notes have been prepared in accordance with accounting principles generally accepted in the United States of America for not-for-profit organization.

(2) INDIRECT COSTS

Temple does not elect to use the de minimis indirect cost rate allowed under the Uniform Guidance.

(3) FEDERAL STUDENT LOAN PROGRAMS

Federally guaranteed loans (including subsidized and unsubsidized loans) issued to students of Temple directly by Temple during the year ended June 30, 2024, are summarized below:

	<u>ALN Number</u>	<u>Amount Authorized</u>
Direct Parent Plus Loans	84.268	\$ 62,313,853
Direct Graduate Plus Loans	84.268	58,276,082
Direct Subsidized Loans	84.268	43,860,564
Direct Unsubsidized Loans	84.268	137,182,681
		<u>\$ 301,633,180</u>

Temple 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 the Temple’s consolidated financial statements.

Temple also participated in and administers the following student loan programs:

	ALN <u>Number</u>	Loans Outstanding as of <u>June 30, 2024</u>	Loans Made During Year Ended <u>June 30, 2024</u>
Perkins Loans	84.038	\$ 8,602,630	\$ -
Health Professionals Student Loans and Loans for Disadvantaged Students	93.342	23,266,329	2,698,525
Nursing Student Loans	93.364	<u>419,203</u>	<u>192,584</u>
		<u>\$ 32,288,162</u>	<u>\$ 2,891,109</u>

Temple accounts for such loan programs in separate revolving loan funds. As such, the balances and transactions of these loan programs are recorded in Temple’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) SUBRECIPIENTS

Uniform Guidance defines a subrecipient as a nonfederal entity that receives a subaward from a pass-through entity to carry out part of a federal program but does not include an individual who is a beneficiary of such program or payments to a contractor. A contractor is an entity that receives a contract by which a nonfederal entity purchases property or services needed to carry out the project or program under a federal award. A nonfederal entity may concurrently receive federal funds as a recipient, subrecipient, and contractor, depending on the substance of its agreements with federal awarding agencies and pass-through entities. Therefore, Temple must make case-by-case determinations whether each agreement it makes for the disbursement of federal program funds casts the party receiving the funds as a subrecipient or a contractor based on the Uniform Guidance definitions and management’s judgement. The total amount identified as provided to subrecipients during the year ended June 30, 2024, was \$13,390,491.

TEMPLE UNIVERSITY – OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION I—SUMMARY OF AUDITOR’S 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 (es) identified?	___yes	<u>X</u> no
• Significant deficiency (ies) identified?	___yes	<u>X</u> none reported
Noncompliance material to financial statements noted?	___yes	<u>X</u> no
<i>Federal Awards</i>		
Internal control over major federal programs:		
• Material weakness (es) identified?	___yes	<u>X</u> no
• Significant deficiency (ies) identified?	___yes	<u>X</u> none reported
Type of auditor’s report issued on compliance for major federal programs: UNMODIFIED		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>X</u> yes	___no
Identification of major federal programs: Research and Development Cluster (See Schedule of Federal Expenditures for various ALN #) Coronavirus State and Local Fiscal Recovery Funds (ALN # 21.027) Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises (ALN # 93.391)		
Dollar threshold used to distinguish between type A and type B programs:	\$ 3,000,000	
Auditee qualified as low-risk auditee?	<u>X</u> 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

See pages 110-111

Reference Number: 2024-001

Federal Agency: National Institutes of Health

Federal Program: Research and Development Cluster

Pass-through: University of Pennsylvania; University of Alabama at Birmingham

ALN Number: 93.242; 93.279; and 93.847

Contract numbers: # 5RO1-MH-128155-03; 1DP2DA056172-01; K01DA046308; 5R01DK108438-05

Compliance Requirement: Equipment and Real Property Management

Type of Finding: Deficiency-Non-Compliance

(1) CRITERIA

Equipment and Real Property Management - As stated in *Uniform Grant Guidance* – section 200.313 Requirements for Equipment and Real Property Management; Non-federal entities other than states must follow 2 CFR sections 200.313(c) through (e) which require that:

- Equipment, including replacement equipment, be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award or, when appropriate, under other federal awards; however, the non-federal entity must not encumber the equipment without prior approval of the federal awarding agency (2 CFR sections 200.313(c) and (e)).
- When original or replacement equipment acquired under a federal award is no longer needed for a federal program (whether the original project or program or other activities currently or previously supported by the federal government), the non-federal entity must request disposition instructions from the federal awarding agency if required by the terms and conditions of the award. Items of equipment with a current per-unit fair market value of \$5,000 or less may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency. If the federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold. The federal awarding agency is entitled to the federal interest in the equipment, which is the amount calculated by multiplying the current market value or sale proceeds by the federal agency's participation in total project costs (2 CFR section 200.313(e)).

(2) CONDITION/PERSPECTIVE

The University has policies and procedures regarding Equipment and Real Property management.

We tested the Research and Development Cluster; Program's - Novel Macrophage-Tropic Transmitted Founder Shiv Model Of CNS Persistence To Evaluate CrsprCas9 Gene Editing (ALN # 93.242) ; HIV and Cocaine Drive Bone-Marrow Blood (BMB) Barrier Dysfunction and Altered Hematopoietic Stem Cell (HSC) Differentiation Leading to Chronic Immune Activation (ALN # 93.279); Role of Patrolling Monocytes in Cerebral Vascular Repair during HIV Substance Abuse (ALN # 93.279); Effect Of Pitavastatin On Kidney Function In HIV-Infected Persons (ALN # 93.847) Program's Equipment and Real Property management compliance. Based on our review of the Equipment and Real Property for this program, we noted that the original Project was transferred to another University.

We noted that out of 40 samples selected for equipment compliance test, 4 equipment value greater than \$5,000 was also transferred to another University. The Program investigator carried the equipment assigned to another University where the project was transferred. The university did not obtain disposition instructions from the funding agency.

Reference Number: 2024-001 (Continued)

Federal Agency: National Institutes of Health

Federal Program: Research and Development Cluster

Pass-through: University of Pennsylvania; University of Alabama at Birmingham

ALN Number: 93.242; 93.279; and 93.847

Contract numbers: # 5R01-MH-128155-03; 1DP2DA056172-01; K01DA046308; 5R01DK108438-05

Compliance Requirement: Equipment and Real Property Management

Type of Finding: Deficiency-Non-Compliance

(3) CAUSE

The University did not obtain disposition instructions from the funding agency of transfer of Equipment to another university.

(4) EFFECT

The University may be considered non-compliant related to Equipment and Real Property management compliance as required by 2 CFR section 200.313(c).

(5) REPEAT FINDING

No.

(6) QUESTIONED COST

Cannot be determined.

(7) RECOMMENDATION

When original or replacement equipment acquired under a federal award is no longer needed or transferred for a federal program (whether the original project or program or other activities currently or previously supported by the federal government), the non-federal entity must request disposition instructions from the federal awarding agency.

(8) VIEWS OF RESPONSIBLE OFFICIAL

Temple concurs with the finding. We have already reached out to the specified sponsors to provide documentation about the equipment that was transferred along with the award and requesting retroactive disposition instructions. We are also conducting a review of all transferred awards that have occurred in the past fiscal year, to determine if any of them have a similar situation.

Temple will update its equipment management policy to explicitly address procedures for equipment transfers between institutions. Additionally, we will add equipment transfers as an explicit item in our PI transfer checklist.

We will also update the training program provided to equipment managers to address transferring of equipment.

Also, see "Corrective Action Plan".

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

**SCHEDULE OF PRIOR YEAR FINDINGS – FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

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

CITY OF PHILADELPHIA AWARDS SECTION



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INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR CITY OF PHILADELPHIA AWARDS; REPORT ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF CITY OF PHILADELPHIA AWARDS; REQUIRED BY THE *CITY OF PHILADELPHIA SUBRECIPIENT AUDIT GUIDE*

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

Report on Compliance for Each Major City of Philadelphia Award

Opinion on Each Major City of Philadelphia Award

We have audited Temple University – Of The Commonwealth System of Higher Education’s (“Temple”) compliance with the types of compliance requirements identified as subject to audit in the *City of Philadelphia Subrecipient Audit Guide* that could have a direct and material effect on each of Temple’s major City of Philadelphia awards for the year ended June 30, 2024. Temple’s major City of Philadelphia awards are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs - City of Philadelphia awards.

In our opinion, Temple complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major City of Philadelphia awards for the year ended June 30, 2024.

Our audit, described below, did not include the operations of Temple Educational Support Services, Ltd; Temple University School of Podiatric Medicine, Inc.; Good Samaritan Insurance Co. Ltd.; TUMP Offices, Inc.; Global Technology Management Corp.; Temple University Health System Foundation; TUH - Jeanes Campus Auxiliary; Temple Health Subsidiaries, Inc.; Temple Physicians, Inc.; Temple Faculty Practice Plan, Inc.; Episcopal Hospital; TUHS Insurance Company, Ltd.; Temple Health Transport Team, Inc.; Temple Center for Population Health, LLC; American Oncologic Hospital d/b/a The Hospital of Fox Chase Cancer Center; Fox Chase Limited; Institute for Cancer Research d/b/a The Research Institute of Fox Chase Cancer Center; Fox Chase Cancer Center Medical Group, Inc.; Fox Chase Network, Inc.; because these subsidiaries did not receive City of Philadelphia awards subject to audit in accordance with the *City of Philadelphia Subrecipient Audit Guide*. As discussed in Note 1, Temple’s consolidated financial statements include the consolidated operations of Temple University Temple, Inc. and its subsidiary, Temple University Hospital Inc.; (collectively referred to herein as “TUHS”), which expended City of Philadelphia awards which are not included in Temple’s accompanying Schedule of Expenditures of City of Philadelphia Awards for the year ended June 30, 2024. Our audit, described below, does not include City of Philadelphia awards to TUHS, because a separate audit in accordance with the *City of Philadelphia Subrecipient Audit Guide* was performed for TUHS for the year ended June 30, 2024.

Basis for Opinion on Each City of Philadelphia awards

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *City of Philadelphia Subrecipient Audit Guide*. Our responsibilities under those Standards and the *City of Philadelphia Subrecipient Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Temple and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major City of Philadelphia awards. Our audit does not provide a legal determination of Temple's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Temple's City of Philadelphia awards.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Temple's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *City of Philadelphia Subrecipient Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Temple's compliance with the requirements of each major City of Philadelphia awards as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *City of Philadelphia Subrecipient Audit Guide*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Temple's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Temple's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *City of Philadelphia Subrecipient Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of Temple's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *City of Philadelphia Subrecipient Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of City of Philadelphia Awards required by the City of Philadelphia Subrecipient Audit Guide

We have audited the financial statements of Temple as of and for the year ended June 30, 2024, and have issued our report thereon dated October 28, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of City of Philadelphia awards is presented for purposes of additional analysis as required by the *City of Philadelphia Subrecipient Audit Guide* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of City of Philadelphia awards is fairly stated in all material respects in relation to the financial statements as a whole.

Deloitte & Touche LLP

March 31, 2025

TEMPLE UNIVERSITY – OF THE COMMONWEALTH SYSTEM OF
HIGHER EDUCATION
SCHEDULE OF EXPENDITURES OF CITY OF PHILADELPHIA AWARDS

FOR THE YEAR ENDED JUNE 30, 2024

Grantor/Pass-Through Grantor Program Title	Agency Number	ALN Number	2024 Subrecipient Federal	2024 Subrecipient State	2024 Subrecipient City	2024 Total Federal	2024 Total State	2024 Total City	2024 Subrecipient Expenditures	2024 Total Expenditures
City of Philadelphia Awards (City funds noted below may have been passed through federal agencies and may be included in the federal schedule):										
Direct Awards:										
Philadelphia Department of Human Services										
FY18 -Grandma's Kids (DHS)	17-20130-01		\$ -	\$ -	\$ -	\$ -	\$ (340)	\$ -	\$ -	\$ (340)
Grandma'S Kids - Family Friends Program FY21	CONTRACT#: 2120137		-	-	-	-	(774)	-	-	(774)
Grandma'S KidsFamily Friends Program Fy22	2120137		-	-	-	-	67	-	-	67
Grandma's KidsFamily Friends Program FY23	2120137-02		-	-	-	-	-	1,675	-	1,675
Grandma's KidsFamily Friends Program FY24	2120137-03		-	-	-	-	-	149,252	-	149,252
Classroom Space Rental at TUCC, FY2017	17-20451	93.659	-	-	-	4,793	-	-	-	4,793
TempleCares Adult Digital LiteracyWorkforce Initiative	2420266	93.558	-	-	-	68,035	-	-	-	68,035
Classroom Rental for the City of Philadelphia Department of Licenses and Inspections, FY2018	MPXX18000299		-	-	-	-	-	(59)	-	(59)
			\$ -	\$ -	\$ -	\$ 72,828	\$ (1,047)	\$ 150,868	\$ -	\$ 222,649
Philadelphia Department of Behavioral Health and Disability Services										
PhiladelphiaceasefireCure Violence Hospital Responder Intervention Team (P-CfCv)	18-20438-01	16.123	\$ -	\$ -	\$ -	\$ 88	\$ -	\$ -	\$ -	\$ 88
PhiladelphiaceasefireCure Violence Program Fy21	18-20438-03	16.123	-	-	-	807	-	-	-	807
PhiladelphiaceasefireCure Violence Program Fy22	2220224	16.123	-	-	-	217	-	-	-	217
Cure Violence Program - FY24	2220224-02	16.123	-	-	-	192,772	-	-	-	192,772
Support Services Navigation & Housing Services For Individuals With Opioid Use Disorder	CONTRACT# 18- 20214-02		-	-	-	-	-	530	-	530
Intellectual Disability Service	CONTRACT#: 21-20007		-	-	-	-	-	(4,511)	-	(4,511)
Intellectual Disability Service	2120007-03		-	-	-	-	-	420,125	-	420,125
Intellectual Disability Service	2120007	93.788	-	-	-	2,967	3,907	362	-	7,236
Philadelphia Recast Program	2220321	93.243	-	-	-	(7,249)	-	-	-	(7,249)
Philadelphia Recast Program	2220321-02	93.243	-	-	-	331,303	-	-	-	331,303
Philadelphia Recast Program	2220321	93.243	-	-	-	688,842	-	-	-	688,842
			\$ -	\$ -	\$ -	\$ 1,209,747	\$ 3,907	\$ 416,506	\$ -	\$ 1,630,160
Philadelphia Department of Public Health										
Detection Of Sars-Cov-2 In Wastewater For Public Health Surveillance	2220502	93.323	\$ -	\$ -	\$ -	\$ 17,293	\$ -	\$ -	\$ -	\$ 17,293
City of Philadelphia Intellectual Disability Services	CONTRACT#: 17-20317		-	-	-	-	-	203	-	203
Temple Wedge Opioid Center for Excellence	CONTRACT# 17-20317		-	-	-	-	-	(521)	-	(521)
Classroom Space Rental Contract With The Philadelphia Department Of Licenses And Inspections For Fy2018-19.	MPXX19000086		-	-	-	-	-	163	-	163
Intellectual Disability Service	CONTRACT# 17-20317-04	93.667	-	-	-	471	620	57	-	1,148
Classroom Rental Space Contract With The City Of Philadelphia Department Of Licenses And Inspections	MPXX20000038		-	-	-	-	-	1,270	-	1,270
North East Health Enterprise Zone (Hez)	2020599		-	-	-	-	-	97	-	97
Meritzu	NU50CK000521	97.036	-	-	-	71,240	-	-	-	71,240
Phl Airport Passenger Surveys	2220081-01		-	-	-	-	-	17,032	-	17,032
Health Centers 3 & 4n	2220191	93.918	-	-	-	10,206	-	-	-	10,206
Ryan White HIVAIDS Treatment Extension Act of 2009 Services FY 2020 - Continuation for FY23	2120606-02	93.914	-	-	-	104,756	-	-	-	104,756
			\$ -	\$ -	\$ -	\$ 203,966	\$ 620	\$ 18,301	\$ -	\$ 222,887

TEMPLE UNIVERSITY – OF THE COMMONWEALTH SYSTEM OF
HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF CITY OF PHILADELPHIA AWARDS

FOR THE YEAR ENDED JUNE 30, 2024

Grantor/Pass-Through Grantor Program Title	Agency Number	ALN Number	2024 Subrecipient Federal	2024 Subrecipient State	2024 Subrecipient City	2024 Total Federal	2024 Total State	2024 Total City	2024 Subrecipient Expenditures	2024 Total Expenditures	
Mayor's Fund For Philadelphia, Inc.											
Phlconnected Caregiver Digital Literacy Initiative	2022- CAREGIVERS-06		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14,251	\$ -	14,251
Igc - Phlconnected- School-Based Digital Supports Grant	2022-SCHOOL-BASED-04		-	-	-	-	-	6,728	-	6,728	
Temple Tech For Philly - Temple U Computer Recycling Center's Partnership With The #Phldonatetech Initiative Which Is A Citywide Effort To Encourage Individuals And Businesses To Donate Their Used Computers To City Residents Who Lack A Working Computer	93446-003		-	-	-	-	-	(800)	-	(800)	
			\$ -	\$ -	\$ -	\$ -	\$ -	20,179	\$ -	20,179	
City of Philadelphia Water Department											
Development Of Polymerase Chain Reaction (Pcr) Capabilities At The Philadelphia Water Department'S Central Laboratory	1920233		\$ -	\$ -	\$ -	\$ -	\$ -	(139)	\$ -	(139)	
			\$ -	\$ -	\$ -	\$ -	\$ -	(139)	\$ -	(139)	
City of Philadelphia Professional Services Micro Purchase Provider Agreement											
Branching Up - Internship Component	NO ID PROVIDED		\$ -	\$ -	\$ -	\$ -	\$ -	26,730	\$ -	26,730	
Branching Up	NO ID PROVIDED		-	-	-	-	-	23,478	-	23,478	
2023 GED Testing in Philadelphia Department of Prisons	NO ID PROVIDED		-	-	-	-	-	3,019	-	3,019	
2024 GED Testing Services at the Philadelphia Department of Prisons	2420546		-	-	-	-	-	3,382	-	3,382	
			\$ -	\$ -	\$ -	\$ -	\$ -	56,609	\$ -	56,609	
Office of Housing and Community Development											
Norris Afterschool Program (Ohcd)	CONTRACT# 2020057	14.889	\$ -	\$ -	\$ -	198	\$ -	\$ -	\$ -	198	
			\$ -	\$ -	\$ -	198	\$ -	\$ -	\$ -	198	
Philadelphia Housing Authority											
Sharswood Choice Community Health Worker	5166	14.889	\$ -	\$ -	\$ -	7,892	\$ -	3,714	\$ -	11,606	
Sharswood Choice Community Health Worker	5166	14.889	-	-	-	26,228	-	12,342	-	38,570	
PHA CARES (Community Action, Resources and Educational Services)	5271		-	-	-	-	-	7,318	-	7,318	
Pha Cares (Covid-19 Action Response And Educational Services)	4970		-	-	164,041	-	-	291,731	164,041	291,731	
Pha Cares (Covid-19 Action Response And Educational Services)	4970		-	-	47,092	-	-	172,804	47,092	172,804	
			\$ -	\$ -	211,133	\$ 34,120	\$ -	487,909	\$ 211,133	\$ 522,029	
Total City of Philadelphia Direct Awards			\$ -	\$ -	\$ 211,133	\$ 1,520,859	\$ 3,480	\$ 1,150,233	\$ 211,133	\$ 2,674,572	

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

**NOTES TO SCHEDULE OF EXPENDITURES – CITY OF PHILADELPHIA
AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

(1) DESCRIPTION OF BUSINESS AND OPERATIONS

Founded in 1884, Temple University – Of The Commonwealth System of Higher Education (“Temple”) is a comprehensive state-related research university with its headquarters and largest campus located in Philadelphia, Pennsylvania. With 17 schools and colleges, eight campuses, and approximately 35,700 undergraduate, graduate, and professional students.

**(2) BASIS OF PRESENTATION – SCHEDULE OF EXPENDITURES
OF CITY OF PHILADELPHIA AWARDS**

The accompanying Schedule of Expenditures of City of Philadelphia Awards (the “Schedule”) summarizes the expenditures of Temple under programs of the City of Philadelphia for the year ended June 30, 2024. The information in the Schedules is presented in accordance with the requirements of *City of Philadelphia Subrecipients Audit Guide*. The Schedule does not include the City of Philadelphia funding awarded to Temple University Health System, Inc. and its subsidiaries.

(3) BASIS OF ACCOUNTING

The Schedule is presented using the accrual basis of accounting. For the purposes of the Schedule, City of Philadelphia awards include all grants, contracts, and similar agreements entered into directly between Temple and agencies or departments of the City of Philadelphia local government and all subawards to Temple by nonfederal organizations pursuant to City of Philadelphia grants, contracts, and similar agreements, except for Temple University Health System, Inc. and its subsidiaries as noted above.

TEMPLE UNIVERSITY – OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CITY OF PHILADELPHIA AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION I—SUMMARY OF AUDITOR’S RESULTS						
<i>Financial Statements</i>						
Type of report the auditor issued on whether the consolidated financial statements audited were prepared in accordance with GAAP: UNMODIFIED						
<i>City of Philadelphia Awards</i>						
Internal control over major City of Philadelphia Awards:						
• Material weakness (es) identified?				_____yes	___X___no	
• Significant deficiency (ies) identified?				_____yes	___X___none reported	
Type of auditor’s report issued on compliance for major City of Philadelphia Awards: UNMODIFIED						
Any audit findings disclosed that are required to be reported in accordance with <i>City of Philadelphia Subrecipient Audit Guide</i> ?				_____yes	___X___no	
 <i>Identification of City of Philadelphia Major Programs</i>						
ALN #	Federal Program Name	Total Research and Development	Total per Schedule of Expenditures of City of Philadelphia Awards	Federal	State of Pennsylvania	City of Philadelphia
Various	Research and Development Cluster	\$125,297,900	\$24,529	\$20,260	\$3,907	\$362
<u>ALN #</u>		<u>Program/Cluster Name</u>			<u>Agency #</u>	<u>Amount</u>
<u>Philadelphia Department of Behavioral Health and Disability Services</u>						
93.788	Intellectual Disability Services				2120007	\$ 7,236.00
<u>Philadelphia Department of Public Health</u>						
93.323	Detection Of Sars-Cov-2 In Wastewater For Public Health Surveillance				2120007	\$ 17,293.00
Total Pass-through from City of Philadelphia						\$ 24,529.00
Dollar threshold used to distinguish between: Major City of Philadelphia Award					\$ 750,000	
Auditee qualified as low-risk auditee?					___X___yes	___no

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CITY OF PHILADELPHIA
AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION II—CITY OF PHILADELPHIA AWARD FINDINGS AND QUESTIONED COSTS

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

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

**SCHEDULE OF PRIOR YEAR FINDINGS – CITY OF PHILADELPHIA AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

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

PENNSYLVANIA DEPARTMENT OF HEALTH SECTION



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REPORT ON SCHEDULE OF REVENUE FOR THE COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF HEALTH REQUIRED BY THE PENNSYLVANIA DEPARTMENT OF HEALTH AUDIT GUIDANCE

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

We have audited the financial statements of Temple University – Of The Commonwealth System of Higher Education’s (“Temple”) as of and for the year ended June 30, 2024, and have issued our report thereon dated October 28, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Revenue for the Commonwealth of Pennsylvania Department of Health is presented for purposes of additional analysis as required by the *Pennsylvania Department of Health Audit Guide* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Revenue for the Commonwealth of Pennsylvania Department of Health is fairly stated in all material respects in relation to the financial statements as a whole.

March 31, 2025

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

**SCHEDULE OF EXPENDITURES OF STATE OF PENNSYLVANIA AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Grantor/Pass-Through Grantor Program Title	Pass-Through Grantor	Agency Number	ALN Number	2024			Ending Balance Deferred Revenue (Accounts Receivable)
				Beginning Balance Deferred Revenue (Accounts Receivable)	Recognized Revenue FY24	Cash Receipts FY24	
FY2006 PA Commonwealth Universal Research Enhancement (CURE) Formula Funding	Pennsylvania Department of Health	4100037827		\$ 1,151	\$ (1,151)	\$ -	\$ -
FY2010 PA Commonwealth Universal Research Enhancement (CURE) Formula Funding	Pennsylvania Department of Health	4100054871		(1,672)	1,401	271	-
FY2014 PA Commonwealth Universal Research Enhancement (CURE) Formula Funding	Pennsylvania Department of Health	4100068727		(3,360)	3,360	-	-
FY2016 PA Commonwealth Universal Research Enhancement (CURE) Formula Funding	Pennsylvania Department of Health	4100077087		553	(399)	-	153
FY2017 PA Commonwealth Universal Research Enhancement (CURE) Formula Funding	Pennsylvania Department of Health	4100079747		3	-	-	3
FY2018 PA Commonwealth Universal Research Enhancement (CURE) Formula Funding	Pennsylvania Department of Health	4100083099		(1,438)	76,308	-	74,870
FY2019 PA Commonwealth Universal Research Enhancement (CURE) Formula Funding	Pennsylvania Department of Health	4100085728		(443,341)	425,085	(11,978)	(30,234)
FY2020 PA Commonwealth Universal Research Enhancement (CURE) Formula Funding	Pennsylvania Department of Health	4100088561		(1,334,751)	910,310	(31,529)	(455,969)
FY2021 PA Commonwealth Universal Research Enhancement (CURE) Formula Funding	Pennsylvania Department of Health	4100095616		-	316,317	(1,975,178)	(1,658,861)
Mechanisms And Treatment Strategies To Counter Addiction Susceptibility Post Tbi (Non-Formula)	Pennsylvania Department of Health	4100077079		(470,144)	(1,576)	(22,520)	(494,241)
Vascular Contributions To Mechanisms And Biomarkers Of Alzheimer's Disease (Non-Formula)	Pennsylvania Department of Health	4100087336		(2,494,405)	1,394,746	(99,479)	(1,199,138)
Enhancing Healthy Reintegration And Recovery For High-Risk Opioid Users (Non-Formula)	Pennsylvania Department of Health	4100083339		(1,086,331)	636,476	(39,549)	(489,405)
Emergency Preparedness Workshops	Pennsylvania Department of Health	4300468706	93.069	(233)	233	-	-
Teen Outreach Program (TOP)	Pennsylvania Department of Health	4100082233	93.235	245,874	37,542	(273,291)	10,125
Training And Investigative Services	Pennsylvania Department of Health	4100083406	93.778	176,890	174,441	(149,200)	202,131
Pa-Cccp Implementation Services And Workplan Development	Pennsylvania Department of Health	4400017651	93.898	(5,753)	-	-	(5,753)
Pennsylvania Inclusive Health Equity Collaborative	Pennsylvania Department of Health	4100090589	93.391	1,161,949	1,939,020	(2,602,848)	498,121
Colorectal Cancer Screening Program	Pennsylvania Department of Health	4100090593		3,855	-	(3,855)	-
Workforce Development Project at Temple University	Pennsylvania Department of Health	4300733186		121,038	(16,153)	(104,885)	-
Enhancing rehabilitation effectiveness with coactivation of corticospinal neurons	Pennsylvania Department of Health	4100094296		-	151,008	(200,601)	(49,593)
Personal Responsibility Education Program (PREP)	Pennsylvania Department of Health	4100095359		-	121,475	(91,485)	29,990
Teen Outreach Program Replication Partner	Pennsylvania Department of Health	4100095921	93.235	-	489,855	(365,804)	124,051
				\$ (4,130,115)	\$ 6,658,299	\$ (5,971,934)	\$ (3,443,749)

TEMPLE UNIVERSITY – OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

NOTES TO SCHEDULE OF REVENUE FOR THE COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF HEALTH FOR THE YEAR ENDED JUNE 30, 2024

(1) STATE OF PENNSYLVANIA DEPARTMENT OF HEALTH

State of Pennsylvania Department of Health provides Federal and state financial assistance to Temple University – Of the Commonwealth System of Higher Education (“Temple”). Temple is required to comply with all applicable Federal and state Grant requirements including *Pennsylvania Department of Health Audit Guidance*.

(2) BASIS OF PRESENTATION

The accompanying Schedule of Revenue for the Commonwealth of Pennsylvania Department of Health (the “Schedule”) summarizes the deferred revenue, revenue recognized and cash receipts by Pennsylvania Department of Health on an accrual basis of accounting.

The Schedule does not include the federal/State funding awarded to Temple University Health System, Inc. and its subsidiaries (“TUHS”). Separate audits in accordance with the U.S. Office of Management and Budget Compliance Supplement were performed for TUHS for the year ended June 30, 2024.

REFERENCE # 2024-001	<p>ALN Number: 93.242; 93.279; and 93.847 Contract numbers: # 5RO1-MH-128155-03; 1DP2DA056172-01; K01DA046308; 5R01DK108438-05 Deficiency-Non-Compliance</p>
Agency: Criteria:	<p>Equipment and Real Property Management - As stated in <i>Uniform Grant Guidance</i> – section 200.313 Requirements for Equipment and Real Property Management; Non-federal entities other than states must follow 2 CFR sections 200.313(c) through (e) which require that:</p> <ul style="list-style-type: none"> • Equipment, including replacement equipment, be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award or, when appropriate, under other federal awards; however, the non-federal entity must not encumber the equipment without prior approval of the federal awarding agency (2 CFR sections 200.313(c) and (e)). • When original or replacement equipment acquired under a federal award is no longer needed for a federal program (whether the original project or program or other activities currently or previously supported by the federal government), the non-federal entity must request disposition instructions from the federal awarding agency if required by the terms and conditions of the award. Items of equipment with a current per-unit fair market value of \$5,000 or less may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency. If the federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold. The federal awarding agency is entitled to the federal interest in the equipment, which is the amount calculated by multiplying the current market value or sale proceeds by the federal agency’s participation in total project costs (2 CFR section 200.313(e)).
Condition/Context:	<p>The University has policies and procedures regarding Equipment and Real Property management.</p> <p>We tested the Research and Development Cluster; Program’s Novel Macrophage-Tropic Transmitted Founder Shiv Model Of CNS Persistence To Evaluate CrsprCas9 Gene Editing (ALN # 93.242) ; HIV and Cocaine Drive Bone-Marrow Blood (BMB) Barrier Dysfunction and Altered Hematopoietic Stem Cell (HSC) Differentiation Leading to Chronic Immune Activation (ALN # 93.279); Role of Patrolling Monocytes in Cerebral Vascular Repair during HIV Substance Abuse (ALN # 93.279); Effect Of Pitavastatin On Kidney Function In HIV-Infected Persons (ALN # 93.847) Program’s Equipment and Real Property management compliance. Based on our review of the Equipment and Real Property for this program, we noted that the original Project was transferred to another University.</p>

	<p>We noted that out of 40 samples selected for equipment compliance test, 4 equipment value greater than \$5,000 was also transferred to another University. The Program investigator carried the equipment assigned to another University where the project was transferred. The university did not obtain disposition instructions from the funding agency.</p>
Recommendation:	<p>When original or replacement equipment acquired under a federal award is no longer needed or transferred for a federal program (whether the original project or program or other activities currently or previously supported by the federal government), the non-federal entity must request disposition instructions from the federal awarding agency.</p>
Corrective Action Plan:	<p>Temple concurs with the finding and has contacted the specified sponsors to obtain specific required documentation on transferred equipment and request retroactive disposition instructions.</p> <p>To improve compliance, Temple will update its equipment management policy to include procedures for equipment transfers between institutions. Equipment transfers will also be added to the internal PI transfer checklist. Additionally, we will enhance the training program for equipment managers to cover equipment transfer procedures.</p>
Action Date:	<p>March 24, 2025</p>
Final Implementation Date:	<p>May 31, 2025</p>
Name And Phone Number of Person Responsible for Implementation:	<p>Josh Gladden, (215) 204-3708</p>