CHANGE OF ACCOUNTING PERIOD

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No 1545-0047

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning OCT 1, 2015 and ending AUG 31, 2016

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

C Name of organization
LEBANESE AMERICAN UNIVERSITY
Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
211 E 46TH STREET

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10017-2935

D Employer identification number
98-6001269

E Telephone number
(212) 870-2592

G Gross receipts $ 180,868,882.

F Name and address of principal officer DR. JOSEPH G. JABBRA
SAME AS C ABOVE

H(a) Is this a group return for subordinates? [ ] Yes [X] No
H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list (see instructions)

I Tax-exempt status [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.LAU.EDU.LB

H(c) Group exemption number ▶

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation. 1950 M State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities LEBANESE AMERICAN UNIVERSITY IS COMMITTED TO ACADEMIC EXCELLENCE, STUDENT-CENTEREDNESS, CIVIC

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	23
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	23
5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	229
6	Total number of volunteers (estimate if necessary)	6	23
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-392,951.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-395,381.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	26,654,285.	13,798,342.
	9	Program service revenue (Part VIII, line 2g)	157,040,980.	139,082,474.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	32,544,686.	19,607,913.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,298,209.	1,694,086.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	217,538,160.	174,182,815.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	25,088,094.	23,682,517.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	76,103,300.	75,755,671.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,302,602.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	55,087,001.	52,712,670.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	156,278,395.	152,150,858.
	19	Revenue less expenses Subtract line 18 from line 12	61,259,765.	22,031,957.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	966,899,998.	974,494,132.
	21	Total liabilities (Part X, line 26)	161,647,314.	121,606,620.
	22	Net assets or fund balances Subtract line 21 from line 20	805,252,684.	852,887,512.

RECEIVED
JUL 13 2017
OGDEN, UT
IRS-OSC

Part II Signature Block

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

Sign Here
▶ Signature of officer — Date 7/11/2017
▶ MR. CHARLES ABOU RJEILY, VP OF FINANCE
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
LYNNE M HUISMANN	LYNNE M HUISMANN	06/30/17		P00053811

Firm's name ▶ PLANTE & MORAN, PLLC — Firm's EIN ▶ 38-1357951
Firm's address ▶ 2601 CAMBRIDGE CT., STE. 500, AUBURN HILLS, MI 48326 — Phone no. (248) 375-7100

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

959-85

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

25

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

LEBANESE AMERICAN UNIVERSITY IS COMMITTED TO ACADEMIC EXCELLENCE, STUDENT-CENTEREDNESS, CIVIC ENGAGEMENT, THE ADVANCEMENT OF SCHOLARSHIP, THE EDUCATION OF THE WHOLE PERSON, AND THE FORMATION OF LEADERS IN A DIVERSE WORLD.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

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

4a (Code ______) (Expenses $ 101,300,990. including grants of $ 23,682,517.) (Revenue $ 138,241,065.)

PROVIDES HIGHER EDUCATION TO 7,553 UNDERGRADUATE STUDENTS, 565 GRADUATE STUDENTS, AND 230 DOCTORAL-PROFESSIONAL PRACTICE STUDENTS.

4b (Code ______) (Expenses $ 880,787. including grants of $ ______) (Revenue $ 2,535,495.)

SERVICES PROVIDED TO STUDENTS AND FACULTY, INCLUDING DORMITORIES, CAFETERIA AND PARKING.

4c (Code ______) (Expenses $ ______ including grants of $ ______) (Revenue $ ______)

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses ▶ 102,181,777.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25a*	24a	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		X
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b	X	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c	X	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b	X	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	660			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	229			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," to line 3b, provide an explanation in Schedule O*			3b	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a	X	
b	If "Yes," enter the name of the foreign country ▶ SEE SCHEDULE O					
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note. See the instructions for additional information the organization must report on Schedule O					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 23			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b 23			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6	Did the organization have members or stockholders?		6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	X	
b	Each committee with authority to act on behalf of the governing body?		8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		9		X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

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

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

CHARLES ABOU RJEILY - (212) 203-4333
211 E 46TH ST., NEW YORK, NY 10017-2935

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

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

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

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

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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) DR. CHARLES ELACHI TRUSTEE	1.00	X						0.	0.	0.
(2) DR. ROBERT D. HARRINGTON M.D TRUSTEE	1.00	X						0.	0.	0.
(3) MRS CHERILYN G. MURER TRUSTEE	1.00	X						0.	0.	0.
(4) MRS MONA NEHME TRUSTEE	1.00	X						0.	0.	0.
(5) MR. CLAY PELL TRUSTEE	1.00	X						0.	0.	0.
(6) MR. PETER TANNOUS TRUSTEE	1.00	X						0.	0.	0.
(7) MR. CHARLES MULLER TRUSTEE	1.00	X						0.	0.	0.
(8) MR. NICK JOE RAHALL II TRUSTEE	1.00	X						0.	0.	0.
(9) MR. GEORGE DOUMET TRUSTEE	1.00	X						0.	0.	0.
(10) DR. GEORGE N. FARIS ACTING CHAIRMAN OF THE BOARD	1.00	X		X				0.	0.	0.
(11) MR. MIKE AHMAR TRUSTEE	1.00	X						0.	0.	0.
(12) MR. PHILIP STOLTZFUS SECRETARY OF THE BOARD	1.00	X		X				0.	0.	0.
(13) MR. RICHARD (DICK) ORFALEA TRUSTEE	1.00	X						0.	0.	0.
(14) MR. NICOLAS A. TAMARI TRUSTEE	1.00	X						0.	0.	0.
(15) MR. THOMAS G. ABRAHAM TRUSTEE	1.00	X						0.	0.	0.
(16) MR. TODD PETZEL TRUSTEE	1.00	X						0.	0.	0.
(17) MR. WADIH (BILL) JORDAN TRUSTEE	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) REV. CYNTHIA A. JARVIS TRUSTEE	1.00	X						0.	0.	0.
(19) REV. JOSEPH KASSAB TRUSTEE	1.00	X						0.	0.	0.
(20) REV. RONALD L. SHIVE TRUSTEE	1.00	X						0.	0.	0.
(21) MRS. TALINE AVAKIAN TRUSTEE	1.00	X						0.	0.	0.
(22) HONORABLE RAY LAHOOD TRUSTEE	1.00	X						0.	0.	0.
(23) HE MRS. MOZA SAAED AL OTAIBA TRUSTEE	1.00	X						0.	0.	0.
(24) DR. JOSEPH G. JABBRA PRESIDENT	40.00			X				616,515.	0.	69,847.
(25) DR. GEORGE NAJJAR PROVOST	40.00			X				372,988.	0.	87,036.
(26) MR. ROY MAJDALANI VP HRUS	40.00			X				301,092.	0.	84,948.

	(D)	(E)	(F)
1b Sub-total ▶	1,290,595.	0.	241,831.
c Total from continuation sheets to Part VII, Section A ▶	7,183,445.	0.	2004217.
d Total (add lines 1b and 1c) ▶	8,474,040.	0.	2246048.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 112

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
ABNIAH ENGINEERING & CONTRACTING, ASHRAFIEH, SURSOCK ST, PO BOX 165556,	CONTRACTOR	3,478,134.
SACCAL ENTERPRISES SAL, R.KARAME STREET,CONCORD CENTER,BEIRUT 14-5019,	CONTRACTOR	2,345,887.
TIGER CONTRACTING CO. TCC SAL, ARID STR. ETOILE CENTER 4TH FL, FURN EL CHEBAK,	CONTRACTOR	1,399,540.
ETS ANTIONE MENASSA, MENASSA BUILDG 4TH F, PO BOX 139, JOUNIEH, LEBANON	CONTRACTOR	807,162.
KHATIB & ALAMI SAL, JNAH,K&A BLDG. P.O.BOX 14-6203, BEIRUT, LEBANON	CONTRACTOR	466,000.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 17

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(27) DR. ELISE SALEM VP SEDM	40.00			X				284,535.	0.	59,963.
(28) MRS. MARLA RICE-EVANS VP UNIVERSITY ADVANCEMENT	40.00			X				187,168.	0.	56,800.
(29) MR. CHARLES ABOU RJEILY VICE PRESIDENT FOR FINANCE	40.00			X				212,677.	0.	174,436.
(30) DR. YOUSSEF COMAIR DEAN - SCHOOL OF MEDICINE	40.00				X			545,938.	0.	80,327.
(31) DR. PIERRE ZALLOUA DEAN - GRADUATE STUDIES & RESEARCH	40.00				X			271,629.	0.	86,038.
(32) DR. GEORGE E. NASR DEAN - SCHOOL OF ENGINEERING	40.00				X			270,521.	0.	119,874.
(33) DR. WASSIM SHAHIN ASSISTANT PROVOST FOR SPECIAL EXTERN	40.00				X			242,982.	0.	78,588.
(34) DR. NASHAT MANSOUR DEAN SCHOOL OF ARTS & SCIENCES	40.00				X			212,927.	0.	90,034.
(35) DR. NANCY HOFFART FOUNDING DEAN - SCHOOL OF NURSING	40.00				X			209,900.	0.	43,831.
(36) DR. SAID LADKI INTERIM DEAN - SCHOOL OF BUSINESS	40.00				X			233,140.	0.	112,561.
(37) DR. ELIAS ABOU JAOUDE ASSOCIATE DEAN MEDICAL AFFAIRS	40.00				X			298,508.	0.	33,295.
(38) DR. SALPIE DJOUNDOURIAN ASSOCIATE DEAN - SCHOOL OF BUSINESS	40.00				X			156,931.	0.	87,010.
(39) DR. ABDALLAH DAH ASSOCIATE DEAN - SCHOOL OF BUSINESS	40.00				X			185,839.	0.	65,676.
(40) DR. ELIE HADDAD DEAN - SCHOOL OF ARCHITECTURE & DESI	40.00				X			180,127.	0.	93,588.
(41) DR. IMAD BTEICH INTERIM DEAN - SCHOOL OF PHARMACY	40.00				X			180,009.	0.	24,847.
(42) DR. RAED MOHSEN DEAN OF STUDENTS BEIRUT	40.00				X			170,216.	0.	68,927.
(43) DR. MARS SEMAAN DEAN OF STUDENTS BYBLOS	40.00				X			163,478.	0.	62,796.
(44) DR. ZEINAT HIJAZI ASSOCIATE DEAN MEDICAL EDUCATION	40.00				X			175,114.	0.	27,758.
(45) DR. RAYMOND GHAJAR ASSOCIATE DEAN-SCHOOL OF ENGINEERING	40.00				X			162,398.	0.	59,887.
(46) DR. HAIDAR HARMANANI ASSOCIATE DEAN-SCHOOL OF ARTS & SCIE	40.00				X			157,504.	0.	53,564.
Total to Part VII, Section A, line 1c										

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04-01-15

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(47) DR. MONA MAJDALANI ASSISTANT PROVOST FOR ACADEMIC AFFAI	40.00				X			153,086.	0.	34,530.
(48) DR. EDDIE ABDALLAH CHAIR SURGERY	40.00					X		300,000.	0.	28,679.
(49) DR. TONY ZREIK CHAIRPERSON - OBSTETRICS AND GYNECOL	40.00					X		239,295.	0.	61,544.
(50) MR. DAVID GROSNER SENIOR INVESTMENT OFFICER	40.00					X		265,931.	0.	53,843.
(51) DR. YOUSSEF CHAMI CHAIR MEDICINE	40.00					X		225,000.	0.	41,593.
(52) DR. ANIS NASSIF VICE-CHAIR DEPARTMENT OF RADIOLOGY	40.00					X		200,000.	0.	38,283.
(53) MR. EMILE LAMAH VP FINANCE, CFO	40.00						X	1,298,592.	0.	265,945.
Total to Part VII, Section A, line 1c								7,183,445.	2	,004,217.

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts						
1 a Federated campaigns	1a					
b Membership dues	1b					
c Fundraising events	1c	352,314.				
d Related organizations	1d					
e Government grants (contributions)	1e	7,737,653.				
f All other contributions, gifts, grants, and similar amounts not included above	1f	5,708,375.				
g Noncash contributions included in lines 1a-1f $		11,386.				
h **Total.** Add lines 1a-1f ▶			13,798,342.			
Program Service Revenue		Business Code				
2 a TUITION		611600	130,192,749.	130,192,749.		
b STUDENT FEES		611600	6,354,230.	6,354,230.		
c AUXILIARY ACTIVITIES		611600	2,535,495.	2,535,495.		
d						
e						
f All other program service revenue						
g **Total.** Add lines 2a-2f ▶			139,082,474.			
Other Revenue						
3 Investment income (including dividends, interest, and other similar amounts) ▶			11,337,343.		-392,951.	11,730,294.
4 Income from investment of tax-exempt bond proceeds ▶						
5 Royalties ▶						
	(i) Real	(ii) Personal				
6 a Gross rents						
b Less rental expenses						
c Rental income or (loss)						
d Net rental income or (loss) ▶						
	(i) Securities	(ii) Other				
7 a Gross amount from sales of assets other than inventory	14,781,447.	36,123.				
b Less cost or other basis and sales expenses	6,475,269.	71,731.				
c Gain or (loss)	8,306,178.	-35,608.				
d Net gain or (loss) ▶			8,270,570.			8,270,570.
8 a Gross income from fundraising events (not including $ 352,314. of contributions reported on line 1c) See Part IV, line 18	a	139,067.				
b Less direct expenses	b	139,067.				
c Net income or (loss) from fundraising events ▶			0.			
9 a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities ▶						
10 a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue		Business Code				
11 a RECOVERY OF PRIOR ACCRUALS/RESERV		611600	1,160,752.	1,160,752.		
b MISCELLANEOUS		611600	369,330.	369,330.		
c OTHER AUXILIARY SERVICES		611600	164,004.	164,004.		
d All other revenue						
e **Total.** Add lines 11a-11d ▶			1,694,086.			
12 **Total revenue.** See instructions. ▶			174,182,815.	140,776,560.	-392,951.	20,000,864.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	23,682,517.	23,682,517.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	8,133,969.	6,005,354.	1,737,242.	391,373.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	50,027,274.	35,477,056.	13,764,702.	785,516.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,183,743.	4,705,346.	1,421,114.	57,283.
9 Other employee benefits	9,978,196.	6,262,136.	3,490,520.	225,540.
10 Payroll taxes	1,432,489.	922,419.	422,568.	87,502.
11 Fees for services (non-employees)				
a Management	4,831,406.	3,027,762.	1,621,824.	181,820.
b Legal	591,668.	74,021.	517,645.	2.
c Accounting	190,524.	15,274.	175,250.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	3,609,925.		3,609,925.	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	70,223.	49,781.	13,983.	6,459.
13 Office expenses	5,806,846.	4,717,722.	1,038,744.	50,380.
14 Information technology	1,869,567.	1,757,337.	87,913.	24,317.
15 Royalties				
16 Occupancy	8,077,340.	1,632,241.	6,313,790.	131,309.
17 Travel	2,671,508.	1,534,539.	935,337.	201,632.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,342,772.	1,071,059.	245,929.	25,784.
20 Interest	816,646.		816,646.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	9,601,579.	3,443,578.	6,149,258.	8,743.
23 Insurance	774,391.	20,075.	744,503.	9,813.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SPONSORED TUITION	6,946,838.	6,946,838.		
b LOSS ON EXCHANGE	2,178,807.	10,291.	2,191,263.	-22,747.
c MISCELLANEOUS OTHER	1,567,097.	806,930.	622,291.	137,876.
d PROVISION FOR BAD DEBT	1,445,166.	19,501.	1,425,665.	
e All other expenses	320,367.		320,367.	
25 **Total functional expenses.** Add lines 1 through 24e	152,150,858.	102,181,777.	47,666,479.	2,302,602.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	17,993,172.	1	10,067,747.
	2	Savings and temporary cash investments	152,250,951.	2	128,018,846.
	3	Pledges and grants receivable, net	12,539,735.	3	12,262,975.
	4	Accounts receivable, net	28,204,791.	4	12,129,476.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	42,573.	8	48,867.
	9	Prepaid expenses and deferred charges	9,541,704.	9	2,315,439.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a: 390,806,735.			
	b	Less accumulated depreciation — 10b: 107,580,046.	259,670,693.	10c	283,226,689.
	11	Investments - publicly traded securities	241,810,527.	11	269,162,983.
	12	Investments - other securities See Part IV, line 11	244,845,852.	12	257,261,110.
	13	Investments - program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	966,899,998.	16	974,494,132.
Liabilities	17	Accounts payable and accrued expenses	41,012,345.	17	46,034,404.
	18	Grants payable		18	
	19	Deferred revenue	56,544,945.	19	8,131,634.
	20	Tax-exempt bond liabilities	14,269,591.	20	14,158,127.
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	17,876,203.	23	0.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	31,944,230.	25	53,282,455.
	26	**Total liabilities.** Add lines 17 through 25	161,647,314.	26	121,606,620.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	753,792,700.	27	796,562,832.
	28	Temporarily restricted net assets	11,367,500.	28	11,886,596.
	29	Permanently restricted net assets	40,092,484.	29	44,438,084.
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	805,252,684.	33	852,887,512.
	34	Total liabilities and net assets/fund balances	966,899,998.	34	974,494,132.

Form 990 (2015)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	174,182,815.
2	Total expenses (must equal Part IX, column (A), line 25)	2	152,150,858.
3	Revenue less expenses Subtract line 2 from line 1	3	22,031,957.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	805,252,684.
5	Net unrealized gains (losses) on investments	5	25,602,871.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	852,887,512.

Part XII Financial Statements and Reporting

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

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

Form 990 (2015)

532012
12-16-15

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2015
Open to Public Inspection

Name of the organization: LEBANESE AMERICAN UNIVERSITY
Employer identification number: 98-6001269

Part I **Reason for Public Charity Status** (All organizations must complete this part) See instructions

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ))

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)** See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations

g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III If the organization fails to qualify under the tests listed below, please complete Part III)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc (see instructions) | 12 |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)) | 14 | %

15 Public support percentage from 2014 Schedule A, Part II, line 14 | 15 | %

16a **33 1/3% support test - 2015.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test - 2014.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2015.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2014.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II If the organization fails to qualify under the tests listed below, please complete Part II)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
13 **Total support** (Add lines 9, 10c 11, and 12)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2015** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2014** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2015.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2014.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supporting Organizations**

(Complete only if you checked a box in line 11 on Part I If you checked 11a of Part I, complete Sections A and B If you checked 11b of Part I, complete Sections A and C If you checked 11c of Part I, complete Sections A, D, and E If you checked 11d of Part I, complete Sections A and D, and complete Part V)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2)*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable) Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document)*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI*	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI*	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

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

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

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

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

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

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

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

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

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

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

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**) See instructions	
7 **Total annual distributions.** Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**) See instructions	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015			
a			
b			
c			
d From 2013			
e From 2014			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2015 from Section D, line 7 $			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2015 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 **Excess distributions carryover to 2016.** Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b			
c Excess from 2013			
d Excess from 2014			
e Excess from 2015			

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

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047
2015
Open to Public Inspection

Name of the organization: LEBANESE AMERICAN UNIVERSITY

Employer identification number: 98-6001269

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
- ☐ Preservation of land for public use (e g , recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

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

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ ______

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ ______

(ii) Assets included in Form 990, Part X ▶ $ 60,810.

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

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

b Assets included in Form 990, Part X ▶ $ ______

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

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

a [ ] Public exhibition
b [X] Scholarly research
c [ ] Preservation for future generations
d [ ] Loan or exchange programs
e [ ] Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? [ ] Yes [X] No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? [ ] Yes [ ] No

b If "Yes," explain the arrangement in Part XIII and complete the following table

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

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

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

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

		(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	349,749,248.	356,361,413.	321,306,917.	277,161,234.	245,704,159.
b	Contributions	7,842,280.	8,989,028.	4,860,258.	3,714,594.	2,436,651.
c	Net investment earnings, gains, and losses	33,831,829.	-10,129,781.	35,825,373.	48,303,625.	35,977,148.
d	Grants or scholarships	-562,615.	-514,919.	-420,870.	-341,627.	-323,080.
e	Other expenditures for facilities and programs	-2,192,643.	-1,825,730.	-2,775,683.	-5,236,063.	-5,216,831.
f	Administrative expenses	-3,082,588.	-3,130,763.	-2,434,583.	-2,294,845.	-1,416,813.
g	End of year balance	385,585,511.	349,749,248.	356,361,413.	321,306,917.	277,161,234.

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

a Board designated or quasi-endowment ▶ 88.48 %

b Permanent endowment ▶ 11.52 %

c Temporarily restricted endowment ▶ .00 %

The percentages on lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

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

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

Part VI **Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		110,580,499.		110,580,499.
b Buildings		153,243,921.	51,029,232.	102,214,689.
c Leasehold improvements				
d Equipment		82,421,071.	56,550,814.	25,870,257.
e Other		44,561,244.		44,561,244.
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				283,226,689.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) PRIVATE EQUITY	44,526,585.	END-OF-YEAR MARKET VALUE
(B) ILLIQUID REAL ASSETS	37,193,789.	END-OF-YEAR MARKET VALUE
(C) LIQUID AND INFLATION		
(D) PROTECTED ASSETS	29,254,980.	END-OF-YEAR MARKET VALUE
(E) HEDGE FUNDS	55,805,662.	END-OF-YEAR MARKET VALUE
(F) INVESTMENT IN SUBSIDIARY	90,480,094.	COST
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col (B) line 12.) ▶	257,261,110.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LONG TERM PAYABLE	53,282,455.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	53,282,455.

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☐

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

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

1	Total revenue, gains, and other support per audited financial statements			1	165,683,398.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	25,602,871.		
b	Donated services and use of facilities	2b	310,765.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	71,731.		
e	Add lines **2a** through **2d**			2e	25,985,367.
3	Subtract line **2e** from line **1**			3	139,698,031.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	3,609,925.		
b	Other (Describe in Part XIII)	4b	30,874,859.		
c	Add lines **4a** and **4b**			4c	34,484,784.
5	Total revenue Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	174,182,815.

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

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

1	Total expenses and losses per audited financial statements			1	118,048,570.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	310,765.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d	71,731.		
e	Add lines **2a** through **2d**			2e	382,496.
3	Subtract line **2e** from line **1**			3	117,666,074.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	3,609,925.		
b	Other (Describe in Part XIII)	4b	30,874,859.		
c	Add lines **4a** and **4b**			4c	34,484,784.
5	Total expenses Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	152,150,858.

Part XIII | Supplemental Information.

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

PART III, LINE 4:

LAU'S COLLECTION IS COMPOSED OF: OTTOMAN EMBROIDERIES AND ISLAMIC CERAMICS RELATED TO THE FATIMID PERIOD. THIS COLLECTION IS USED AS A REFERENCE IN THE ISLAMIC ART PROGRAM UNDER THE SCHOOL OF ARCHITECTURE AND DESIGN.

PART V, LINE 4:

THE INTENDED USE OF THE ENDOWMENT FUNDS IS TO SUPPORT THE UNIVERSITY'S OPERATIONS AS AND WHEN NEEDED IN ACCORDANCE WITH THE UNIVERSITY SPENDING POLICY OF UP TO 4% OF THE PREVIOUS 3 YEARS ROLLING AVERAGE.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

GAIN/LOSS ON SALE OF ASSETS 71,731.

Part XIII Supplemental Information *(continued)*

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FINANCIAL AID	23,682,517.
SPONSORSHIPS	6,946,838.
INTEREST NET OF EXPENSES ON FINANCIAL STATEMENTS	64,204.
TAXES	320,367.
FUNDRAISING EXPENSE	-139,067.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	30,874,859.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

GAIN/LOSS ON SALE OF ASSETS	71,731.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

FINANCIAL AID	23,682,517.
SPONSORSHIPS	6,946,838.
INTEREST NET OF EXPENSES ON FINANCIAL STATEMENTS	64,204.
TAXES	320,367.
FUNDRAISING EXPENSE	-139,067.
TOTAL TO SCHEDULE D, PART XII, LINE 4B	30,874,859.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2015
Open to Public Inspection

Name of the organization: LEBANESE AMERICAN UNIVERSITY
Employer identification number: 98-6001269

Part I

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	X	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe If "No," please explain If you need more space, use Part II	3	X	
	RACIALLY NONDISCRIMINATORY STATEMENTS ARE INCLUDED UNDER THE CONSTITUTION AND IN THE ADMISSION POLICY OF THE UNIVERSITY; BOTH ARE PUBLISHED ON THE UNIVERSITY'S WEBSITE. STATEMENTS ARE ALSO PUBLISHED IN THE UNIVERSITY YEARLY CATALOGUE.			
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
	If you answered "No" to any of the above, please explain If you need more space, use Part II			
5	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	5a		X
b	Admissions policies?	5b		X
c	Employment of faculty or administrative staff?	5c		X
d	Scholarships or other financial assistance?	5d		X
e	Educational policies?	5e		X
f	Use of facilities?	5f		X
g	Athletic programs?	5g		X
h	Other extracurricular activities?	5h		X
	If you answered "Yes" to any of the above, please explain If you need more space, use Part II			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	X	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		X
	If you answered "Yes" on either line 6a or line 6b, explain on Part II			
7	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II	7	X	

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.** **Schedule E (Form 990 or 990-EZ) (2015)**

532061
10-02-15

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

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE ORGANIZATION RECEIVES SCHOLARSHIP GRANTS FROM THE GOVERNMENT.

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

OMB No 1545-0047
2015
Open to Public Inspection

Name of the organization: LEBANESE AMERICAN UNIVERSITY
Employer identification number: 98-6001269

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

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States

3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
EUROPE (INCLUDING ICELAND AND GREENLAND)	0	0	INVESTMENT EXPENSE		92.
MIDDLE EAST AND NORTH AFRICA	2	1960	PROGRAM SERVICE	UNIVERSITY FOR HIGHER EDUCATION	142,996,865.
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENT		68,671,640.
EUROPE (INCLUDING ICELAND AND GREENLAND)	0	0	INVESTMENT		4,096,259.
MIDDLE EAST AND NORTH AFRICA	0	0	INVESTMENT IN SUBSIDARIES		90,480,094.
3 a Sub-total	2	1960			306,244,950.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	2	1960			306,244,950.

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

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

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

3 Enter total number of other organizations or entities ▶

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
HONOR SCHOLARSHIP	MIDDLE EAST AND NORTH AFRICA	1,020	3932817.	DIRECT DEPOSIT INTO STUDENT ACCOUNT	0.		FAIR MARKET VALUE
MERIT SCHOLARSHIP	MIDDLE EAST AND NORTH AFRICA	303	2237741.	DIRECT DEPOSIT INTO STUDENT ACCOUNT	0.		FAIR MARKET VALUE
MINISTER DEPENDENT	MIDDLE EAST AND NORTH AFRICA	4	48,455.	DIRECT DEPOSIT INTO STUDENT ACCOUNT	0.		FAIR MARKET VALUE
HARDSHIP	MIDDLE EAST AND NORTH AFRICA	244	711,550.	DIRECT DEPOSIT INTO STUDENT ACCOUNT	0.		FAIR MARKET VALUE
DESIGNATED & SPECIAL GRANT	MIDDLE EAST AND NORTH AFRICA	2,538	7162513.	DIRECT DEPOSIT INTO STUDENT ACCOUNT	0.		FAIR MARKET VALUE
FINANCIAL AID EMPLOYMENT	MIDDLE EAST AND NORTH AFRICA	2,436	6608123.	DIRECT DEPOSIT INTO STUDENT ACCOUNT	0.		FAIR MARKET VALUE
DEPENDENT GRANT	MIDDLE EAST AND NORTH AFRICA	115	1705143.	DIRECT DEPOSIT INTO STUDENT ACCOUNT	0.		FAIR MARKET VALUE
GRADUATE ASSISTANTSHIP	MIDDLE EAST AND NORTH AFRICA	265	1276174.	DIRECT DEPOSIT INTO STUDENT ACCOUNT	0.		FAIR MARKET VALUE

Part IV Foreign Forms

1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* [X] Yes [ ] No

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)* [ ] Yes [X] No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* [X] Yes [ ] No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* [X] Yes [ ] No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* [X] Yes [ ] No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)* [X] Yes [ ] No

Part V Supplemental Information

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

PART I, LINE 2:

ALL GRANT FUNDS RECEIVED BY LAU ARE MONITORED BY A GRANTS OFFICE AND THE COMPTROLLER'S OFFICE. DISBURSEMENT OF GRANT FUNDS IS MADE ACCORDING TO RELATED GRANT PROVISIONS, AND IN ACCORDANCE WITH UNITED STATES APPLICABLE RULES AND NORMS. GRANTS ARE AUDITED BY AN EXTERNAL AUDITOR (PRESENTLY ERNST & YOUNG) ACCORDING TO GAAS AND TO THE GRANTOR CONDITIONS, AND ARE REVIEWED BY THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES.

PART I, LINE 3:

THE ACCRUAL BASIS OF ACCOUNTING IS USED TO REPORT EXPENDITURES.

PART III, COL (C):

THE NUMBER OF RECIPIENTS LISTED IS THE ACTUAL NUMBER OF RECIPIENTS RECEIVING GRANTS AND ASSISTANCE. NO ESTIMATES WERE USED.

SCHEDULE F, PART III

THE ACCRUAL METHOD OF ACCOUNTING WAS USED TO REPORT THE GRANTS.

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

OMB No 1545-0047
2015
Open to Public Inspection

Name of the organization	Employer identification number
LEBANESE AMERICAN UNIVERSITY	98-6001269

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

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

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

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

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** **Schedule G (Form 990 or 990-EZ) 2015**

532081
09-14-15

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

		(a) Event #1 LEBANON GALA DINNER (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	491,381.			491,381.
	2 Less Contributions	352,314.			352,314.
	3 Gross income (line 1 minus line 2)	139,067.			139,067.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	30,698.			30,698.
	7 Food and beverages	53,360.			53,360.
	8 Entertainment	12,082.			12,082.
	9 Other direct expenses	42,927.			42,927.
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				139,067.
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				0.

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

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

9 Enter the state(s) in which the organization conducts gaming activities ____________

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

b If "No," explain ____________

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

b If "Yes," explain ____________

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in

a The organization's facility **13a** %

b An outside facility **13b** %

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

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ ______ and the amount of gaming revenue retained by the third party ▶ $ ______

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

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ $ ______

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

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

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

Part IV Supplemental Information *(continued)*

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization: LEBANESE AMERICAN UNIVERSITY

Employer identification number 98-6001269

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items

- [ ] First-class or charter travel
- [X] Travel for companions
- [ ] Tax indemnification and gross-up payments
- [ ] Discretionary spending account
- [X] Housing allowance or residence for personal use
- [ ] Payments for business use of personal residence
- [ ] Health or social club dues or initiation fees
- [X] Personal services (e g , maid, chauffeur, chef)

			Yes	No
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	X	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	X	

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

- [ ] Compensation committee
- [ ] Independent compensation consultant
- [ ] Form 990 of other organizations
- [X] Written employment contract
- [X] Compensation survey or study
- [X] Approval by the board or compensation committee

			Yes	No
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	4a	X	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" to line 5a or 5b, describe in Part III			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation (i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
(1) DR. JOSEPH G. JABBRA	(i)	443,810.	75,000.	97,705.	52,379.	17,468.	686,362.	0.
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DR. GEORGE NAJJAR	(i)	372,988.	0.	0.	70,879.	16,157.	460,024.	0.
PROVOST	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MR. ROY MAJDALANI	(i)	266,028.	0.	35,064.	48,789.	36,159.	386,040.	0.
VP HRUS	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) DR. ELISE SALEM	(i)	246,923.	0.	37,612.	33,628.	26,335.	344,498.	0.
VP SEDM	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) MRS. MARLA RICE-EVANS	(i)	187,168.	0.	0.	23,125.	33,675.	243,968.	0.
VP UNIVERSITY ADVANCEMENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) MR. CHARLES ABOU RJEILY	(i)	212,677.	0.	0.	118,987.	55,449.	387,113.	0.
VICE PRESIDENT FOR FINANCE	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) DR. YOUSSEF COMAIR	(i)	545,938.	0.	0.	26,499.	53,828.	626,265.	0.
DEAN - SCHOOL OF MEDICINE	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) DR. PIERRE ZALLOUA	(i)	271,629.	0.	0.	50,537.	35,501.	357,667.	0.
DEAN - GRADUATE STUDIES & RESEARCH	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) DR. GEORGE E. NASR	(i)	270,521.	0.	0.	80,728.	39,146.	390,395.	0.
DEAN - SCHOOL OF ENGINEERING	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) DR. WASSIM SHAHIN	(i)	242,982.	0.	0.	56,248.	22,340.	321,570.	0.
ASSISTANT PROVOST FOR SPECIAL EXTERN	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) DR. NASHAT MANSOUR	(i)	212,927.	0.	0.	64,219.	25,815.	302,961.	0.
DEAN SCHOOL OF ARTS & SCIENCES	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) DR. NANCY HOFFART	(i)	209,900.	0.	0.	14,506.	29,325.	253,731.	0.
FOUNDING DEAN - SCHOOL OF NURSING	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) DR. SAID LADKI	(i)	213,793.	0.	19,347.	21,601.	90,960.	345,701.	0.
INTERIM DEAN - SCHOOL OF BUSINESS	(ii)	0.	0.	0.	0.	0.	0.	0.
(14) DR. ELIAS ABOU JAOUDE	(i)	298,508.	0.	0.	13,249.	20,046.	331,803.	0.
ASSOCIATE DEAN MEDICAL AFFAIRS	(ii)	0.	0.	0.	0.	0.	0.	0.
(15) DR. SALPIE DJOUNDOURIAN	(i)	156,931.	0.	0.	47,649.	39,361.	243,941.	0.
ASSOCIATE DEAN - SCHOOL OF BUSINESS	(ii)	0.	0.	0.	0.	0.	0.	0.
(16) DR. ABDALLAH DAH	(i)	185,839.	0.	0.	54,991.	10,685.	251,515.	0.
ASSOCIATE DEAN - SCHOOL OF BUSINESS	(ii)	0.	0.	0.	0.	0.	0.	0.

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(17) DR. ELIE HADDAD	(i)	180,127.	0.	0.	66,269.	27,319.	273,715.	0.
DEAN - SCHOOL OF ARCHITECTURE & DESI	(ii)	0.	0.	0.	0.	0.	0.	0.
(18) DR. IMAD BTEICH	(i)	180,009.	0.	0.	8,350.	16,497.	204,856.	0.
INTERIM DEAN - SCHOOL OF PHARMACY	(ii)	0.	0.	0.	0.	0.	0.	0.
(19) DR. RAED MOHSEN	(i)	170,216.	0.	0.	28,929.	39,998.	239,143.	0.
DEAN OF STUDENTS BEIRUT	(ii)	0.	0.	0.	0.	0.	0.	0.
(20) DR. MARS SEMAAN	(i)	163,478.	0.	0.	42,581.	20,215.	226,274.	0.
DEAN OF STUDENTS BYBLOS	(ii)	0.	0.	0.	0.	0.	0.	0.
(21) DR. ZEINAT HIJAZI	(i)	175,114.	0.	0.	18,870.	8,888.	202,872.	0.
ASSOCIATE DEAN MEDICAL EDUCATION	(ii)	0.	0.	0.	0.	0.	0.	0.
(22) DR. RAYMOND GHAJAR	(i)	162,398.	0.	0.	40,409.	19,478.	222,285.	0.
ASSOCIATE DEAN-SCHOOL OF ENGINEERING	(ii)	0.	0.	0.	0.	0.	0.	0.
(23) DR. HAIDAR HARMANANI	(i)	157,504.	0.	0.	33,490.	20,074.	211,068.	0.
ASSOCIATE DEAN-SCHOOL OF ARTS & SCIE	(ii)	0.	0.	0.	0.	0.	0.	0.
(24) DR. MONA MAJDALANI	(i)	153,086.	0.	0.	16,475.	18,055.	187,616.	0.
ASSISTANT PROVOST FOR ACADEMIC AFFAI	(ii)	0.	0.	0.	0.	0.	0.	0.
(25) DR. EDDIE ABDALLAH	(i)	300,000.	0.	0.	0.	28,679.	328,679.	0.
CHAIR SURGERY	(ii)	0.	0.	0.	0.	0.	0.	0.
(26) DR. TONY ZREIK	(i)	239,295.	0.	0.	26,484.	35,060.	300,839.	0.
CHAIRPERSON - OBSTETRICS AND GYNECOL	(ii)	0.	0.	0.	0.	0.	0.	0.
(27) MR. DAVID GROSNER	(i)	265,931.	0.	0.	20,817.	33,026.	319,774.	0.
SENIOR INVESTMENT OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(28) DR. YOUSSEF CHAMI	(i)	225,000.	0.	0.	11,250.	30,343.	266,593.	0.
CHAIR MEDICINE	(ii)	0.	0.	0.	0.	0.	0.	0.
(29) DR. ANIS NASSIF	(i)	200,000.	0.	0.	10,000.	28,283.	238,283.	0.
VICE-CHAIR DEPARTMENT OF RADIOLOGY	(ii)	0.	0.	0.	0.	0.	0.	0.
(30) MR. EMILE LAMAH	(i)	1,292,520.	0.	6,072.	235,655.	30,290.	1,564,537.	0.
VP FINANCE, CFO	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 1A:

THE PRESIDENT OF THE UNIVERSITY IS PROVIDED TRAVEL FOR SPOUSE, HOUSING ALLOWANCE, AND PERSONAL SERVICES. ALL REQUIRED AMOUNTS WERE REPORTED AS TAXABLE COMPENSATION.

PART I, LINE 4A:

PART I, LINES 4A: SEVERANCE PAYMENTS:

DR. YOUSSEF COMAIR - $3,500,000

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

Supplemental Information on Tax-Exempt Bonds

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

OMB No 1545-0047
2015
Open to Public Inspection

Name of the organization: LEBANESE AMERICAN UNIVERSITY

Employer identification number: 98-6001269

Part I Bond Issues

SEE PART VI FOR COLUMNS (A) AND (F) CONTINUATIONS

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pooled financing Yes	(i) Pooled financing No
A	REVENUE BONDS (LEBANESE AMERICAN UNIVERSITY), SE	45-4040561	12008ECJ3	08/15/13	15002419.	RENOVATION OF LAU'S PROPERTY IN		X		X		X
B												
C												
D												

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired								
2	Amount of bonds legally defeased								
3	Total proceeds of issue	15,002,419.							
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds								
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	15,002,419.							
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion								
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X						
15	Were the bonds issued as part of an advance refunding issue?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

	A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?		X						

Part IV Arbitrage

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

Part IV Arbitrage *(Continued)*

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

Part V Procedures To Undertake Corrective Action

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

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

SCHEDULE K, PART I, BOND ISSUES:
(A) ISSUER NAME:
REVENUE BONDS (LEBANESE AMERICAN UNIVERSITY), SERIES 2013A - BUILD NYC RESO
(F) DESCRIPTION OF PURPOSE: RENOVATION OF LAU'S PROPERTY IN NEW YORK

SCHEDULE L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

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

OMB No 1545-0047

2015

Open To Public Inspection

Name of the organization: LEBANESE AMERICAN UNIVERSITY

Employer identification number: 98-6001269

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

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

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

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

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

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
KIMBERLY MAJDALANI	SPOUSE - MR. ROY MA	1,925.	TEACHING CE		X
JOELLE HACHEM	SISTER - MR. ROY MA	20,806.	PART TIME F		X
DR. MOUSTAPHA DAH	SON - DR. ABDALLAH	92,671.	FULL TIME F		X
DR. BASSEM SHABB	BROTHER-IN-LAW - DR	42,947.	FULL TIME P		X
MS. MAY CHAHINE	SISTER-IN-LAW - DR.	33,967.	FULL TIME S		X
DR. MARK HADDAD	BROTHER - DR. ELIE	103,082.	FULL TIME F		X
MS. MONA SEMAAN	SISTER-IN-LAW - DR.	35,038.	FULL TIME S		X
MR. NADIM MOHSEN	BROTHER - DR. RAED	55,151.	FULL TIME F		X
MS. NADINE AYOUBI	SPOUSE - DR. RAED M	21,940.	PART TIME F		X

Part V Supplemental Information

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: KIMBERLY MAJDALANI

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SPOUSE - MR. ROY MAJDALANI

(D) DESCRIPTION OF TRANSACTION: TEACHING CEP COURSES

(A) NAME OF PERSON: JOELLE HACHEM

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SISTER - MR. ROY MAJDALANI

(D) DESCRIPTION OF TRANSACTION: PART TIME FACULTY - SCHOOL OF BUSINESS

(A) NAME OF PERSON: DR. MOUSTAPHA DAH

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SON - DR. ABDALLAH DAH

(D) DESCRIPTION OF TRANSACTION: FULL TIME FACULTY - SCHOOL OF BUSINESS

(A) NAME OF PERSON: DR. BASSEM SHABB

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BROTHER-IN-LAW - DR. ELISE SALEM

(D) DESCRIPTION OF TRANSACTION: FULL TIME PHYSICAN - MEDICAL SCHOOL

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

(A) NAME OF PERSON: MS. MAY CHAHINE

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SISTER-IN-LAW - DR. WASSIM SHAHIN

(D) DESCRIPTION OF TRANSACTION: FULL TIME STAFF - SCHOOL OF BUSINESS

(A) NAME OF PERSON: DR. MARK HADDAD

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BROTHER - DR. ELIE HADDAD

(D) DESCRIPTION OF TRANSACTION: FULL TIME FACULTY - SCHOOL OF BUSINESS

(A) NAME OF PERSON: MS. MONA SEMAAN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SISTER-IN-LAW - DR. MARS SEMAAN

(D) DESCRIPTION OF TRANSACTION: FULL TIME STAFF - OPERATIONS DEPARTMENT

(A) NAME OF PERSON: MR. NADIM MOHSEN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BROTHER - DR. RAED MOHSEN

(D) DESCRIPTION OF TRANSACTION: FULL TIME FACULTY - SCHOOL OF ARTS & SCIENCES

(A) NAME OF PERSON: MS. NADINE AYOUBI

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SPOUSE - DR. RAED MOHSEN

(D) DESCRIPTION OF TRANSACTION: PART TIME FACULTY - SCHOOL OF ARTS & SCIENCES

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open To Public Inspection

Name of the organization: LEBANESE AMERICAN UNIVERSITY

Employer identification number: 98-6001269

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art Fractional interests				
4	Books and publications	X		188.	COST
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (EQUIPMENT)	X	2	8,669.	COST
26	Other ▶ (GENERAL ACCES)	X	2	2,528.	COST
27	Other ▶ ( )				
28	Other ▶ ( )				

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

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

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

SCHEDULE M, PART I, COLUMN (B):

AMOUNTS REPORTED ARE NUMBER OF CONTRIBUTIONS.

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047
2015
Open to Public Inspection

Name of the organization	Employer identification number
LEBANESE AMERICAN UNIVERSITY	98-6001269

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ENGAGEMENT, THE ADVANCEMENT OF SCHOLARSHIP, THE EDUCATION OF THE WHOLE PERSON, AND THE FORMATION OF LEADERS IN A DIVERSE WORLD.

FORM 990, PART V, LINE 4B, LIST OF FOREIGN COUNTRIES:

LEBANON, SWITZERLAND, CYPRUS, LUXEMBOURG,
UNITED KINGDOM

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

THE FORM 990 WAS FORWARDED TO THE INTERNAL AUDIT DEPARTMENT FOR REVIEW AND CLEARANCE. THE FINAL FORM 990 WAS THEN REVIEWED AND CLEARED BY THE PRESIDENT CABINET. UPON CLEARANCE, COPIES OF THE FINAL FORM 990 WERE CIRCULATED TO ALL BOARD MEMBERS, EXCEPT FOR DETAILS OF EXECUTIVES' COMPENSATION WHICH WERE DISCLOSED TO THE CHAIRMAN OF THE BOARD AND THE CHAIR OF THE AUDIT COMMITTEE. DURING THE BOARD MEETING, THE EXECUTIVES' COMPENSATION DETAILS WERE CIRCULATED TO ALL THE MEMBERS OF THE AUDIT COMMITTEE, THE FINAL FORM 990 WAS REVIEWED AND DISCUSSED BY THE AUDIT COMMITTEE IN THE BOARD MEETING. THE EXECUTIVES' COMPENSATION DETAILS WERE COLLECTED AT THE END OF THE AUDIT COMMITTEE MEETING.

FORM 990, PART VI, SECTION B, LINE 12C:

QUESTIONNAIRES ARE CIRCULATED YEARLY TO OFFICERS, DIRECTORS, TRUSTEES, OR KEY EMPLOYEES AND A REPORT IS ISSUED IN THIS REGARD AND AUDITED BY THE EXTERNAL AUDITORS.

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

Name of the organization: LEBANESE AMERICAN UNIVERSITY

Employer identification number: 98-6001269

THE APPOINTMENT OF THE PRESIDENT IS SUBJECT TO A FORMAL SEARCH PROCESS UNDERTAKEN BY A SEARCH COMMITTEE COMPRISED OF SELECTED BOARD OF TRUSTEES MEMBERS WHILE EMPLOYING THE SERVICES OF A PROFESSIONAL RECRUITING AGENCY. THE APPOINTMENT AND SETTING OF COMPENSATION IS APPROVED BY THE BOARD OF TRUSTEES. THE COMPENSATION IS SET BASED ON THE COMPENSATION OF PREVIOUS PRESIDENTS, MARKET ASSESSMENT AND ADVICE OF THE RECRUITING AGENCY. THE PRESIDENT'S COMPENSATION IS ANNUALLY REVIEWED BY THE LEGAL AND COMPENSATION COMMITTEE OF THE BOARD OF TRUSTEES (COMPRISED OF SELECTED BOARD OF TRUSTEES MEMBERS) WHOSE RECOMMENDATION IS ULTIMATELY APPROVED BY THE FULL BOARD OF TRUSTEES.

SALARIES OF VICE PRESIDENTS ARE DETERMINED BY THE PRESIDENT BASED ON THE COMPENSATION OF PREVIOUS VPS, QUALIFICATIONS AND AVAILABILITY AND SUBJECT TO MARKET NORMS AND AVERAGES.

SALARIES OF THE DEANS ARE RECOMMENDED BY THE PROVOST, BASED ON THE COMPENSATION OF PREVIOUS DEANS, QUALIFICATIONS AND AVAILABILITY AND SUBJECT TO MARKET NORMS AND AVERAGES, AND ARE APPROVED BY THE PRESIDENT.

FORM 990, PART VI, SECTION C, LINE 19:

ALL GOVERNING DOCUMENTS INCLUDING CONSTITUTION, BYLAWS, CONFLICT OF INTEREST AND OTHER POLICIES ARE APPROVED BY THE BOARD OF TRUSTEES AND ARE MADE PUBLIC THROUGH THE UNIVERSITY WEB PAGE. THE UNIVERSITY'S FINANCIAL STATEMENTS ARE MADE AVAILABLE TO ANY EXTERNAL PARTY UPON REQUEST.

FORM 990, PART I, LINE 5

THE NUMBER OF EMPLOYEES LISTED ON PART I, LINE 5 IS THE NUMBER OF EMPLOYEES THAT RECEIVED A W-2. THE MAJORITY OF THE EMPLOYEES OF THE

Name of the organization: LEBANESE AMERICAN UNIVERSITY

Employer identification number: 98-6001269

UNIVERSITY ARE NOT CITIZENS, AND THEREFORE DO NOT RECEIVE FORM W-2. THE NUMBER OF EMPLOYEES EMPLOYED OUTSIDE THE UNITED STATES WAS 1,960 AT ITS HIGHEST POINT DURING THE YEAR.

FORM 990, PART XII, LINE 2C

THERE WERE NO CHANGES IN OVERSIGHT OF THE SELECTION OF AN INDEPENDENT ACCOUNTANT FROM THE PRIOR YEAR.

FORM 990, PART V, LINES 8 AND 9

THE UNIVERSITY DOES NOT SPONSOR DONOR ADVISED FUNDS, THEREFORE THESE QUESTIONS ARE NOT APPLICABLE.

FORM 990, PART VII AND SCHEDULE J

SOME OF THE INDIVIDUALS LISTED ON PART VII AND SCHEDULE J DO NOT RECEIVE A FORM W-2 BECAUSE THEY ARE FOREIGN INDIVIDUALS. THEIR COMPENSATION HAS BEEN REPORTED IN THE COLUMN B ON SCHEDULE J AND COLUMN D ON PART VII PER THE IRS INSTRUCTIONS.

FORM 990, PART VII

THE AVERAGE HOURS WORKED PER WEEK LISTED FOR THE BOARD MEMBERS IS AN ESTIMATE. THE BOARD MEMBERS ARE UNPAID VOLUNTEERS THAT MEET FORMALLY TWICE PER YEAR IN FULL BOARD SESSIONS. THEY MEET OCCASIONALLY THROUGH BOARD COMMITTEE MEETINGS DURING THE YEAR AND PROVIDE CONSULTATION TO THE PRESIDENT AS AND WHEN NEEDED.

SCHEDULE R (Form 990)

Department of the Treasury Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

▶ Attach to Form 990.

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

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization: LEBANESE AMERICAN UNIVERSITY

Employer identification number: 98-6001269

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
LAU HEALTH FOUNDATION INC - 27-2049290 211 E. 46TH ST. NEW YORK, NY 10017-2935	SUPPORT HEALTH AND MEDICAL EDUCATION PROGRAMS OPERATED BY THE SCHOOL	NEW YORK	501(C)(3)	LINE 11A, I	LEBANESE AMERICAN UNIVERSITY	X	
LOUIS CORDAHI FOUNDATION LAU-LOUIS CORDAHI BUILDING, PLOT 694, 1ST FL JBEIL, LEBANON	DEDICATED TO RESEARCHING THE HISOTRY OF LEBANON FROM THE CITY OF BYBLOS	LEBANON			LEBANESE AMERICAN UNIVERSITY	X	

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

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No
MEDICAL CARE HOLDING S.A.L. P.O. BOX 1305053 BEIRUT, LEBANON	HOLDING COMPANY	LEBANON	LEBANESE AMERICAN UNIVERSITY	C CORP	1,971,000.	71,691,000.	94.00%		X
UNIVERSITY MEDICAL CENTER - RISK HOSPITAL P.O. BOX 1107-2130 BEIRUT, LEBANON	HOSPITAL	LEBANON	LEBANESE AMERICAN UNIVERSITY	C CORP	32,371,000.	62,081,000.	79.77%		X
MEDICAL CARE MANAGEMENT S.A.L. P.O. BOX 1305053 BEIRUT, LEBANON	MANAGE HEALTHCARE FACILITIES	LEBANON	LEBANESE AMERICAN UNIVERSITY	C CORP	0.	19,000.	92.00%		X

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) MEDICAL CARE HOLDING S.A.L.	B	4,119,307.	CASH TRANSFERED
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec 501(c)(3) orgs ?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor-tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

532164 09-08-15

Part VII Supplemental Information

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