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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2017

Open to Public Inspection

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](#)

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning 06-01-2017 , and ending 05-31-2018

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

LE MOYNE COLLEGE

% ROGER W STACKPOOLE

Doing business as

Number and street (or P O box if mail is not delivered to street address)

1419 SALT SPRINGS ROAD

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

SYRACUSE, NY 13214

F Name and address of principal officer

LINDA LEMURA PRESIDENT

1419 SALT SPRINGS ROAD

SYRACUSE, NY 13214

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

D Employer identification number

15-0545841

E Telephone number

(315) 445-4170

G Gross receipts \$ 173,383,650

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) () ◀(insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.LEMOYNE.EDU

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1946

M State of legal domicile NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

SEE SCHEDULE O

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)

38

4 Number of independent voting members of the governing body (Part VI, line 1b)

36

5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)

1,708

6 Total number of volunteers (estimate if necessary)

3,809

7a Total unrelated business revenue from Part VIII, column (C), line 12

-51,201

7b Net unrelated business taxable income from Form 990-T, line 34

-89,088

Revenue

8 Contributions and grants (Part VIII, line 1h)

8,093,547

9 Program service revenue (Part VIII, line 2g)

117,363,596

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

3,408,116

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

1,228,436

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

130,093,695

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

44,423,228

14 Benefits paid to or for members (Part IX, column (A), line 4)

0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

49,632,411

16a Professional fundraising fees (Part IX, column (A), line 11e)

0

b Total fundraising expenses (Part IX, column (D), line 25) ▶3,019,245

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

34,710,256

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

128,765,895

19 Revenue less expenses Subtract line 18 from line 12

1,327,800

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

332,540,236

21 Total liabilities (Part X, line 26)

100,038,368

22 Net assets or fund balances Subtract line 21 from line 20

232,501,868

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

2019-04-10

Date

ROGER W STACKPOOLE SVP FINANCE, ADMIN, & ENROLL MGMT

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

TODD P TERESCO

Preparer's signature

TODD P TERESCO

Date

2019-04-06

Check ☐ if self-employed

PTIN

P00247720

Firm's name ▶ KPMG LLP

Firm's EIN ▶

Firm's address ▶ 515 Broadway 4th Floor

Albany, NY 122072974

Phone no (518) 427-4600

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2017)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:

SEE SCHEDULE O

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 \$	70,663,537	including grants of \$	43,374,946)	(Revenue \$	97,433,964)
See Additional Data							

4b	(Code)	(Expenses \$	8,242,844	including grants of \$		(Revenue \$	
See Additional Data							

4c	(Code)	(Expenses \$	31,624,105	including grants of \$		(Revenue \$	19,399,208)
See Additional Data							

4d Other program services (Describe on Schedule O):

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 	Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	Yes	
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 		No
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 	Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,		

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
South America			PROGRAM SERVICES	TUITION ASSISTANCE	40,500
Central America and the Caribbean			Investments		12,318,597

Part IV Checklist of Required Schedules *(continued)*

- 20a** Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*
- b** If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?
- 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*
- 22** Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX

	Yes	No
20a		No
20b		
21		No
22		

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	4,833
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	Yes
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	1,708
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes
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	Yes
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	No
b	If "Yes," enter the name of the foreign country ▶ _____ 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	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
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	No
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	Yes
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	No
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	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No
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	
9a	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? Note. See the instructions for additional information the organization must report on Schedule O	13a	
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	No
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 lines 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 ☒

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		
	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		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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?		No
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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
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?		No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	Yes	
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.		No

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed: NY

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ 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.
 ▶ ROGER W STACKPOOLE 1419 SALT SPRINGS ROAD SYRACUSE Syracuse, NY 132141301 (315) 445-4170

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

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

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[illegible]

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 ▶ 74

Section B. Independent Contractors

(A)	(B)	(C)
Name and business address	Description of services	Compensation
SODEXO, LE MOYNE COLLEGE SYRACUSE, NY 13214	CAMPUS DINING	1,947,853
WOODCOCK ARMANI MECHANICAL, 6500 NEW VENTURE GEAR DR SYRACUSE, NY 13057	CONSTRUCTION SVCS	921,498
EAB, 1920 EAST PARHAM RD RICHMOND, VA 23228	CONSULTANT	793,226
BRUCE ELECTRICITY, 22 CORPORATE CR EAST SYRACUSE, NY 13057	CONSTRUCTION	747,866
ABM JANITORIAL SERVICES NEAST INC, PO BOX 1534 NEW YORK, NY 100081534	JANITORIAL	719,231

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Part VIII Statement of RevenueCheck 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	1a Federated campaigns . . .	1a				
	b Membership dues . . .	1b				
	c Fundraising events . . .	1c	554,783			
	d Related organizations	1d				
	e Government grants (contributions)	1e	4,881,784			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	5,311,008			
	g Noncash contributions included in lines 1a-1f \$ _____		517,753			
	h Total. Add lines 1a-1f		10,747,575			
Program Service Revenue		Business Code				
	2a Tuition & Fees	611310	95,774,473	95,774,473		
	b Intercol Athletics	611310	261,569	261,569		
	c Room & Board	611310	19,153,869	19,153,869		
	d Catering Service	611310	31,813	31,813		
	e Bookstore	611310	149,535	149,535		
	f All other program service revenue					
	g Total. Add lines 2a-2f		115,371,259			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,579,043		-71,751	1,650,794
	4 Income from investment of tax-exempt bond proceeds		0			
	5 Royalties		0			
	6a Gross rents	(i) Real (ii) Personal				
	b Less rental expenses					
	c Rental income or (loss)	0 0				
	d Net rental income or (loss)		0			
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	44,012,657 2,956			
	b Less cost or other basis and sales expenses	28,853,493				
	c Gain or (loss)	15,159,164 2,956				
	d Net gain or (loss)		15,162,120			15,162,120
	8a Gross income from fundraising events (not including \$ 554,783 of contributions reported on line 1c) See Part IV, line 18	a	187,697			
	b Less direct expenses	b	268,049			
	c Net income or (loss) from fundraising events		-80,352			-80,352
	9a Gross income from gaming activities See Part IV, line 19	a	0			
	b Less direct expenses	b	0			
	c Net income or (loss) from gaming activities		0			
10a Gross sales of inventory, less returns and allowances	a	0				
b Less cost of goods sold	b	0				
c Net income or (loss) from sales of inventory		0				
Miscellaneous Revenue		Business Code				
11a Fees and Admissions	900099	479,413	479,413			
b Conferences	900099	210,602	210,602			
c Indirect Cost Recovery	900099	144,719	144,719			
d All other revenue		647,729	627,179	20,550		
e Total. Add lines 11a-11d		1,482,463				
12 Total revenue. See Instructions		144,262,108	116,833,172	-51,201		16,732,562

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.	38,969	38,969		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	42,420,537	42,420,537		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	915,440	915,440		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	925,107	202,495	722,612	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	139,260	139,260		
7 Other salaries and wages	36,474,615	29,782,782	5,273,083	1,418,750
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	2,814,931	2,101,782	585,147	128,002
9 Other employee benefits	6,559,120	5,230,475	836,902	491,743
10 Payroll taxes	2,451,642	1,836,637	503,744	111,261
11 Fees for services (non-employees)				
a Management	0			
b Legal	114,077		114,077	
c Accounting	208,246		208,246	
d Lobbying	60,310			60,310
e Professional fundraising services. See Part IV, line 17.	0			
f Investment management fees	176,640		176,640	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,064,182	646,765	30,994	386,423
12 Advertising and promotion	522,741	374,078	148,663	
13 Office expenses	1,311,807	1,023,566	222,368	65,873
14 Information technology	1,315,444		1,315,444	
15 Royalties	0			
16 Occupancy	0			
17 Travel	3,919,282	3,323,948	374,128	221,206
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	3,392,366	3,254,382	125,216	12,768
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	8,412,119	8,156,310	228,453	27,356
23 Insurance	497,859	242,422	250,687	4,750
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 Room & Board	4,102,135	4,102,135		
b Utilities	1,551,684	787,408	764,276	
c Facilities Maintenance	2,093,463	1,307,215	786,248	
d Custodial Services	1,345,124	753,482	591,642	
e All other expenses	5,483,894	3,890,398	1,502,693	90,803
25 Total functional expenses. Add lines 1 through 24e	128,310,994	110,530,486	14,761,263	3,019,245
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		26,311,529	1	34,429,035
	2	Savings and temporary cash investments		0	2	0
	3	Pledges and grants receivable, net		1,062,084	3	949,156
	4	Accounts receivable, net		5,400,863	4	8,028,280
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		0	5	0
	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 instructions). Complete Part II of Schedule L		0	6	0
	7	Notes and loans receivable, net		3,118,549	7	3,170,760
	8	Inventories for sale or use		0	8	0
	9	Prepaid expenses and deferred charges		0	9	0
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a 204,152,481			
	b	Less: accumulated depreciation	10b 97,122,189	106,354,635	10c	107,030,292
	11	Investments—publicly traded securities		145,902,118	11	146,661,289
	12	Investments—other securities. See Part IV, line 11		33,978,897	12	41,790,922
	13	Investments—program-related. See Part IV, line 11		0	13	0
	14	Intangible assets		0	14	0
	15	Other assets. See Part IV, line 11		10,411,561	15	4,742,717
16	Total assets. Add lines 1 through 15 (must equal line 34)		332,540,236	16	346,802,451	
Liabilities	17	Accounts payable and accrued expenses		2,757,460	17	3,114,574
	18	Grants payable		0	18	0
	19	Deferred revenue		0	19	0
	20	Tax-exempt bond liabilities		72,101,577	20	71,748,183
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		0	21	0
	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		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		0	23	0
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	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		25,179,331	25	23,878,234
	26	Total liabilities. Add lines 17 through 25		100,038,368	26	98,740,991
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		83,627,082	27	89,378,345
	28	Temporarily restricted net assets		63,083,600	28	71,464,313
	29	Permanently restricted net assets		85,791,186	29	87,218,802
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> 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		232,501,868	33	248,061,460
34	Total liabilities and net assets/fund balances		332,540,236	34	346,802,451	

Part XI Reconciliation of Net AssetsCheck 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	144,262,108
2	Total expenses (must equal Part IX, column (A), line 25)	2	128,310,994
3	Revenue less expenses Subtract line 2 from line 1	3	15,951,114
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	232,501,868
5	Net unrealized gains (losses) on investments	5	-453,206
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	61,684
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	248,061,460

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
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 <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
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	Yes	
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?	Yes	
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	Yes	

Additional Data

Software ID:

Software Version:

EIN: 15-0545841

Name: LE MOYNE COLLEGE

Form 990 (2017)

Form 990, Part III, Line 4a:

SEE SCHEDULE O

Form 990, Part III, Line 4b: <u>SEE SCHEDULE O</u>
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Form 990, Part III, Line 4c: <u>SEE SCHEDULE O</u>
--

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
LINDA LEMURA PHD PRESIDENT/TRUSTEE	35 0 0 0	X		X				482,637	0	16,165
ALLISON EHRHART ALLYN TRUSTEE	1 0 0 0	X						0	0	0
WILLIAM J BARRETT TRUSTEE, UNTIL 6/30/17	1 0 0 0	X						0	0	0
THOMAS G BERKERY TRUSTEE	1 0 0 0	X						0	0	0
ANGELA BERNAT TRUSTEE	1 0 0 0	X						0	0	0
DR JOHN T BOORMAN TRUSTEE	1 0 0 0	X						0	0	0
DANIEL J BROWN TRUSTEE, UNTIL 6/30/17	1 0 0 0	X						0	0	0
REV JOHN P BUCKI SJ TRUSTEE, UNTIL 6/30/17	1 0 0 0	X						0	0	0
REV CHARLES L CURRIE SJ TRUSTEE	1 0 0 0	X						0	0	0
CHRISTOPHER B CURTIS TRUSTEE	1 0 0 0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
PETER J DILAURA TRUSTEE/SECRETARY	1 0 0 0	X						0	0	0
MICHAEL DINGS TRUSTEE	1 0 0 0	X						0	0	0
NOREEN R FALCONE TRUSTEE	1 0 0 0	X						0	0	0
DENA C FEENEY TRUSTEE	1 0 0 0	X						0	0	0
THOMAS V FISCOE TRUSTEE, BEGIN 7/1/17	1 0 0 0	X						0	0	0
REV PETER FOLAN SJ TRUSTEE	1 0 0 0	X						0	0	0
DR JAMES S FRALICK TRUSTEE	1 0 0 0	X						0	0	0
JUDY P FRÖDIGH TRUSTEE	1 0 0 0	X						0	0	0
HENRY W FUST TRUSTEE, UNTIL 6/30/17	1 0 0 0	X						0	0	0
SUSAN HETTERICH TRUSTEE, BEGIN 7/1/17	1 0 0 0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
BARBARA SCANLON JESSUP TRUSTEE	1 0 0 0	X						0	0	0
KATHLEEN F KEENAN TRUSTEE	1 0 0 0	X						0	0	0
REV DONALD J KIRBY SJ TRUSTEE, BEGIN 7/1/17	1 0 0 0	X						24,445	0	0
WRIGHT LASSITER III TRUSTEE	1 0 0 0	X						0	0	0
JOHN T LILLIS TRUSTEE	1 0 0 0	X						0	0	0
BARBARA MCHUGH TRUSTEE, BEGIN 7/1/17	1 0 0 0	X						0	0	0
DANIEL F MCNEIL TRUSTEE	1 0 0 0	X						0	0	0
COLLEEN F MANFRED TRUSTEE	1 0 0 0	X						0	0	0
KURT OHLIGER JR TRUSTEE	1 0 0 0	X						0	0	0
MSGR NEAL E QUARTIER TRUSTEE	1 0 0 0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ROBERT E REISER SJ TRUSTEE	1 0 0 0	X						0	0	0
LYNDA RUBINO TRUSTEE	1 0 0 0	X						0	0	0
ROBERT F REKLAITIS TRUSTEE/VICE CHAIR	1 0 0 0	X						0	0	0
SHARON KINSMAN SALMON TRUSTEE	1 0 0 0	X						0	0	0
RICHARD J SHAW TRUSTEE	1 0 0 0	X						0	0	0
MICHAEL J SICILIAN TRUSTEE	1 0 0 0	X						0	0	0
WILLIAM SORENSON TRUSTEE, BEGIN 7/1/17	1 0 0 0	X						0	0	0
VINCENT F SPINA TRUSTEE, UNTIL 6/30/17	1 0 0 0	X						0	0	0
ROBERT M TURNER TRUSTEE/CHAIR	1 0 0 0	X						0	0	0
MARY ANN TYSZKO TRUSTEE	1 0 0 0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
FREDERICK M VALERINO SR TRUSTEE	1 0 0 0	X						0	0	0
JEFFREY VUKELIC TRUSTEE	1 0 0 0	X						0	0	0
MARCUS C WASHINGTON TRUSTEE, BEGIN 7/1/17	1 0 0 0	X						0	0	0
THOMAS M WAYNE TRUSTEE, UNTIL 6/30/17	1 0 0 0	X						0	0	0
JOSEPH MARINA SJ PROVOST	35 0 0 0			X				178,050	0	22,275
ROGER W STACKPOOLE SVP FIN, ENROLL, ADMIN & TREAS	35 0 0 0			X				246,670	0	46,663
WILLIAM BROWER III VP OF INST ADVANCEMENT	35 0 0 0					X		241,536	0	47,375
DEBORAH M CADY MELZER VP OF STUDENT LIFE	35 0 0 0					X		166,779	0	23,863
KATE COSTELLO-SULLIVAN DEAN OF ARTS AND SCIENCES	35 0 0 0					X		160,350	0	17,809
MARTHA GRABOWSKI PHD PROFESSOR	35 0 0 0					X		182,010	0	43,162

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JAMES E JOSEPH DEAN OF MADDEN SCHOOL OF BUS	35 0 0 0					X		183,429	0	41,133
THOMAS P BROCKELMAN FORMER PROVOST (ENDED 8/31/16)	35 0 0 0						X	105,949	0	10,928

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
LE MOYNE COLLEGE

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

2017

Open to Public Inspection

Employer identification number
15-0545841

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

The organization is not a private foundation because it is (For lines 1 through 12, check only one box)

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☒

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ))
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 11

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
- a

☐

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

☐

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

☐

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

☐

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

☐

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

Enter the number of supported organizations _____
- g

Provide the following information about the supported organization(s)

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

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

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.")	8,661,636	10,120,680	11,949,274	8,093,547	10,747,575	49,572,712
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3	The value of services or facilities furnished by a governmental unit to the organization without charge						0
4	Total. Add lines 1 through 3	8,661,636	10,120,680	11,949,274	8,093,547	10,747,575	49,572,712
5	The portion of total contributions by each person (other than a						

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 2017 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2017. 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—2016. 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 ► ☐

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form 990 (2017)

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 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.
- 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).
- 3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.

	Yes	No
1		
2		

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?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		
	11a	
	11b	
	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? <i>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.</i>		
	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? <i>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.</i>		
	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)? <i>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).</i>		
	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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
	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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
	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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
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? <i>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.</i>		
	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? <i>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.</i>		
	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? <i>Provide details in Part VI.</i>		
	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
	3b	

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
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 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)			

Part V

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
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 2017 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-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013.			
c From 2014.			
d From 2015.			
e From 2016.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2017 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2018. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013.			
b Excess from 2014.			
c Excess from 2015.			
d Excess from 2016.			
e Excess from 2017.			

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)

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10	Other income includes revenues from fees & admissions, conferences, indirect cost recovery , vending & telephone charges & other miscellaneous sources

SCHEDULE C (Form 990 or 990-EZ)	Political Campaign and Lobbying Activities	OMB No 1545-0047
Department of the Treasury Internal Revenue Service	For Organizations Exempt From Income Tax Under section 501(c) and section 527	2017
▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ. ▶Information about Schedule C (Form 990 or 990-EZ) and its instructions is at <u>www.irs.gov/form990</u>.		Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization LE MOYNE COLLEGE	Employer identification number 15-0545841
--	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1** Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")
- 2** Political campaign activity expenditures (see instructions) ▶ \$
- 3** Volunteer hours for political campaign activities (see instructions) ▶

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1** Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2** Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a** Was a correction made? ☐ Yes ☐ No
- b** If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1** Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3** Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$
- 4** Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If none, enter -
----------	-------------	---------	--	---

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)**(a)** Filing
organization's
totals**(b)** Affiliated
group totals

1a Total lobbying expenditures to influence public opinion (grass roots lobbying)

b Total lobbying expenditures to influence a legislative body (direct lobbying)

c Total lobbying expenditures (add lines 1a and 1b)

d Other exempt purpose expenditures

e Total exempt purpose expenditures (add lines 1c and 1d)

f Lobbying nontaxable amount Enter the amount from the following table in both columns

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000

g Grassroots nontaxable amount (enter 25% of line 1f)

h Subtract line 1g from line 1a If zero or less, enter -0-

i Subtract line 1f from line 1c If zero or less, enter -0-

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

☐ **Yes** ☐ **No****4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		60,310
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?		No	
j	Total. Add lines 1c through 1i			60,310
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	2a	
a	Current year	2b	
b	Carryover from last year	2c	
c	Total	3	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	4	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	5	
5	Taxable amount of lobbying and political expenditures (see instructions)		

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
SCHEDULE C, PART II-B, QUESTION 1G	The college hires a lobbying firm to obtain funding for the college through the federal appropriations process

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493101004419

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

2017

Open to Public Inspection

Name of the organization
LE MOYNE COLLEGE

Employer identification number
15-0545841

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.

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 an 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

2a

2b

2c

2d

Held at the End of the Year

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

► \$ 96,468

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

► \$

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

Cat No 52283D

Schedule D (Form 990) 2017

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** ☐ 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 ☒ 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**c** Beginning balance**d** Additions during the year**e** Distributions during the year**f** Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	179,065,353	158,137,631	163,263,270	144,832,607	131,308,132
b Contributions	404,506	8,708,346	7,328,913	16,289,544	2,228,372
c Net investment earnings, gains, and losses	17,193,260	21,329,403	-4,448,794	9,087,035	17,929,472
d Grants or scholarships	7,592,616	7,865,258	6,718,156	5,740,721	5,597,250
e Other expenditures for facilities and programs					
f Administrative expenses	1,484,228	1,244,769	1,287,602	1,205,195	1,036,119
g End of year balance	187,586,275	179,065,353	158,137,631	163,263,270	144,832,607

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as**a** Board designated or quasi-endowment ▶ 20 780 %**b** Permanent endowment ▶ 46 500 %**c** Temporarily restricted endowment ▶ 32 720 %
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**(i)** unrelated organizations**(ii)** related organizations**b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		No
3a(ii)		No
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		1,470,631		1,470,631
b Buildings		152,136,022	63,787,014	88,349,008
c Leasehold improvements				
d Equipment		37,282,722	28,375,810	8,906,912
e Other		13,263,106	4,959,365	8,303,741
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				107,030,292

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) FLEXIBLE CAPITAL - ALTERNATIVE	21,539,620	F
(B) PRIVATE EQUITY - ALTERNATIVE	20,251,302	F
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶	41,790,922	

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. (Column (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	0
ACCRUED LIABILITIES	7,863,404
DEPOSITS & ADVANCE RECEIVED	6,150,039
ANNUITY AND TRUST OBLIGATIONS	413,956
REFUNDABLE GOVERNMENT LOANS	2,756,889
POST RETIREMENT CARE	2,240,897
ASSET RETIREMENT OBLIGATIONS	4,453,049
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	23,878,234

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	144,001,330
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	-453,206
b	Donated services and use of facilities	2b	39,334
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	-413,872
3	Subtract line 2e from line 1	3	144,415,202
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	176,640
b	Other (Describe in Part XIII)	4b	-329,734
c	Add lines 4a and 4b	4c	-153,094
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	144,262,108

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	128,441,738
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	39,334
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	268,050
e	Add lines 2a through 2d	2e	307,384
3	Subtract line 2e from line 1	3	128,134,354
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	176,640
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	176,640
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	128,310,994

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.

Return Reference	Explanation
See Additional Data Table	

Part XIII **Supplemental Information** *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 15-0545841
Name: LE MOYNE COLLEGE

Supplemental Information

Return Reference	Explanation
Schedule D, Part III, Line 4	The College owns a collection of rare historical books dating back to the Civil War period and a set of doors of African origin As part of the Colleges Exempt purpose, these items are made accessible for study by the students, faculty and staff

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PART V, LINE 4	The intended uses of the Colleges endowment funds are to provide merit and need-based institutional financial aid to students, support academic programs, used to support plant and other educational purposes in accordance with the donors intentions for the use of the funds

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PART X, LINE 2	<p>The College generally does not provide for income taxes since it is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. The College recognizes the benefit it and establishes an accrual for an uncertain tax position only when the position is more likely than not to be sustained in the event of examination by tax authorities. In evaluating whether a tax position has met the recognition threshold, the College must presume that the position will be examined by the appropriate taxing authority that has full knowledge of all relevant information. Tax positions deemed to meet the more-likely-than-not threshold are recorded as a tax expense in the current year. The College has analyzed all open tax years, as defined by the statutes of limitations, for all major jurisdictions. The open tax years include the tax years ended May 31, 2013 through May 31, 2018. The College has no examination in progress. The College believes it has no significant uncertain tax positions.</p>

Supplemental Information	
Return Reference	Explanation
SCHEDULE D, PART XI, LINE 4B	Direct expenses related to fundraising activities \$ (268,049) Deferred Investment Income \$ (58,729) Proceeds from Sale of PP&E \$ (2,956) ----- Total \$ (329,734)

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PART XIII, LINE 2D	Direct expenses related to fundraising activities \$ 268,049 Change in value of FIN 47 Liab ility \$ 336,942 Change in fair value of interest rate swap \$ (315,648) Change in value of SFAS 158 Postretirement Care Liability \$ (82,978) Deferred Investment Income \$ 58,729 Proc eeds from Sale of PP&E \$ 2,956 ----- Total \$ 268,050

SCHEDULE E (Form 990 or 990-EZ)	<h1>Schools</h1> <p>► Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.</p> <p>► Attach to Form 990 or Form 990-EZ.</p> <p>► Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.</p>	OMB No 1545-0047
		2017
	Department of the Treasury Name of the organization LE MOYNE COLLEGE	Employer identification number 15-0545841

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?	Yes	
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?	Yes	
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	Yes	
4	Does the organization maintain the following?		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain If you need more space, use Part II	Yes	
5	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		No
b	Admissions policies?		No
c	Employment of faculty or administrative staff?		No
d	Scholarships or other financial assistance?		No
e	Educational policies?		No
f	Use of facilities?		No
g	Athletic programs?		No
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain If you need more space, use Part II		No
6a	Does the organization receive any financial aid or assistance from a governmental agency?	Yes	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, explain on Part II		No
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	Yes	

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 (see instructions).

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	LEMOYNE COLLEGE SUBSCRIBES FULLY TO ALL APPLICABLE FEDERAL AID AND STATE LEGISLATION AND REGULATIONS REGARDING DISCRIMINATION (INCLUDING THE CIVIL RIGHTS ACT OF 1964, TITLE IX OF THE EDUCATIONAL AMENDMENTS OF 1972 (TITLE IX), SECTION 504 OF THE REHABILITATION ACT OF 1973 (SECTION 504), THE AMERICANS WITH WORK DISABILITIES ACT (ADA), THE AGE DISCRIMINATION IN EMPLOYMENT ACT, THE AGE DISCRIMINATION ACT, AND THE NEW YORK STATE HUMAN RIGHTS LAW) THE COLLEGE DOES NOT DISCRIMINATE AGAINST STUDENTS, FACULTY, STAFF OR OTHER BENEFICIARIES ON THE BASIS OF RACE, COLOR, GENDER, CREED, AGE, DISABILITY, MARITAL STATUS, SEXUAL ORIENTATION, VETERAN STATUS, OR NATIONAL OR ETHNIC ORIGIN IN ADMISSION TO, OR ACCESS TO, OR TREATMENT OR EMPLOYMENT IN ITS PROGRAMS AND ACTIVITIES LE MOYNE COLLEGE IS AN AFFIRMATIVE ACTION/EQUAL OPPORTUNITY EMPLOYER SUCH POLICY IS CONTAINED IN THE COLLEGE CATALOG AND IS MADE AVAILABLE TO THE STUDENTS AND GENERAL PUBLIC
SCHEDULE E, PART I, LINE 6A	LE MOYNE COLLEGE RECEIVES FEDERAL FINANCIAL AID UNDER THE PELL GRANT, SEOG AND COLLEGE WORK STUDY PROGRAMS, AS WELL AS THE ACADEMIC COMPETITIVENESS GRANT PELL GRANTS ARE AWARDED BY THE FEDERAL AGENCY DIRECT TO EACH STUDENT SEOG, COLLEGE WORK STUDY AND ACADEMIC COMPETITIVENESS GRANTS ARE AWARDED BY THE INSTITUTION BASED ON NEED AS DEFINED BY THE APPROPRIATE AGENCY

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization
LE MOYNE COLLEGE

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to 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

2017

**Open to Public
Inspection**

Employer identification number

15-0545841

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to 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? ☒ **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
See Add'l Data					
3a Sub-total					13,371,710
b Total from continuation sheets to Part I					4,417
c Totals (add lines 3a and 3b)					13,376,127

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to 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" to Form 990, Part IV, line 16.
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Part III can be duplicated if additional space is needed.

[illegible]

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)* ☒ 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 ☒ 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)* ☒ 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)* ☒ 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)* ☒ 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)* ☐ 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 (see instructions).

Return Reference	Explanation
SCHEDULE F, PART 1, LINE 2	Procedures for monitoring the use of grant funds to individuals outside the United States Grants and assistance in furtherance of the institutions exempt programs are made to foreign students in college programs in accordance with established college procedures or are subject to conditions established by the institutions governing board designed to ensure that individuals receiving grants are adequately investigated to ensure that they are qualifying recipients Such awards are made only to the extent of the cost of education Further, recipients are judged worthy by the institutions assessment on the basis of academic achievement, financial need, and other similar standards The scholarships and grants are credited directly to the students account and the students do not have direct access to the funds for any other use

Additional Data

Software ID:
Software Version:
EIN: 15-0545841
Name: LE MOYNE COLLEGE

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
East Asia and the Pacific			Program Services	TUITION ASSISTANCE	50,978
Europe (Including Iceland and Greenland)			PROGRAM SERVICES	TUITION ASSISTANCE	522,894

Form 990 Schedule F Part I - Activities Outside The United States					
(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
Central America and the Caribbean			PROGRAM SERVICES	TUITION ASSISTANCE	84,930
South Asia			PROGRAM SERVICES	TUITION ASSISTANCE	37,000

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
North America			PROGRAM SERVICES	TUITION ASSISTANCE	144,708
Sub-Saharan Africa			PROGRAM SERVICES	TUITION ASSISTANCE	34,430

Form 990 Schedule F Part I - Activities Outside The United States

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

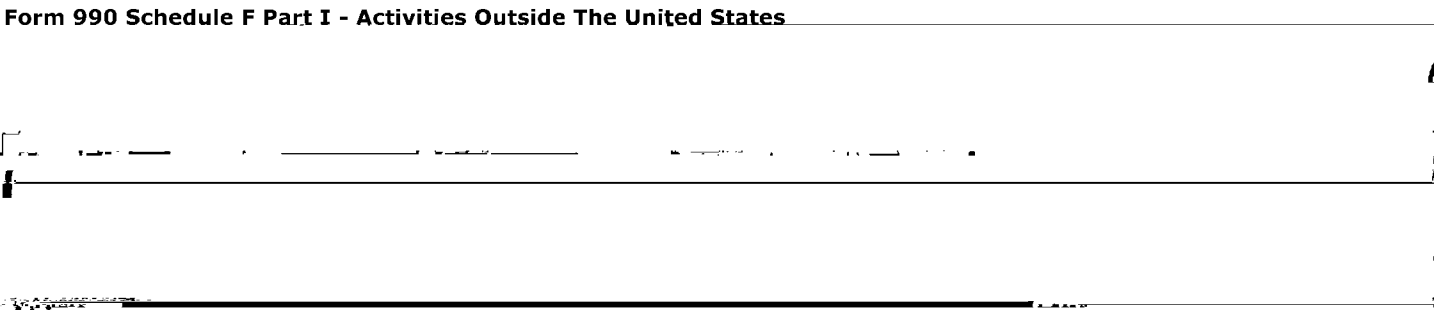
4e Total program service expenses ► 110,530,486

Form 990 Schedule F Part I - Activities Outside The United States					
(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
Europe (Including Iceland and Greenland)			Program Services	STUDY ABROAD	56,175
Europe (Including Iceland and Greenland)			Program Services	CONFERENCE	391

Form 990 Schedule F Part I - Activities Outside The United States					
(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
Europe (Including Iceland and Greenland)			Program Services	CONSULTANT	300
Central America and the Caribbean			PROGRAM SERVICES	STUDY ABROAD	44,110

Executive Schedule Position: Acquisition Outside The United States

Form 990 Schedule F Part I - Activities Outside The United States					
(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
North America			PROGRAM SERVICES	CONSULTANT	8,000
North America			PROGRAM SERVICES	STUDY ABROAD	4,284



Form 990 Schedule F Part I - Activities Outside The United States					
(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, 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 region
South Asia			PROGRAM SERVICES	CONFERENCE	1,000
South Asia			PROGRAM SERVICES	STUDY ABROAD	2,547

Form 990 Schedule F Part III - Grants and Assistance to Individuals Outside The U S							
(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)
ST FIN AID STUDY ABROAD	East Asia and the Pacific	1	50,978	ACCT CRDT			
ST FIN AID STUDY ABROAD	Europe (Including Iceland and Greenland)	18	522,894	ACCT CRDT			

Form 990 Schedule F Part III - Grants and Assistance to Individuals Outside The U S

(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)
ST FIN AID STUDY ABROAD	Central America and the Caribbean	3	84,930	ACCT CRDT			
ST FIN AID STUDY ABROAD	South Asia	1	37,000	ACCT CRDT			

Form 990 Schedule F Part III - Grants and Assistance to Individuals Outside The U S

(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)
ST FIN AID STUDY ABROAD	North America	5	144,708	ACCT CRDT			
ST FIN AID STUDY ABROAD	Sub-Saharan Africa	2	34,430	ACCT CRDT			

Form 990 Schedule F Part III - Grants and Assistance to Individuals Outside The U S							
(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)
ST FIN AID STUDY ABROAD	South America	1	40,500	ACCT CRDT			

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	(b) Event #2	(c) Other events	(d)
		FOUNDERS DAY (event type)	LE MOYNE IN NY (event type)	2 (total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts	360,555	193,622	188,303	742,480
	2 Less Contributions	271,300	157,222	126,261	554,783
	3 Gross income (line 1 minus line 2)	89,255	36,400	62,042	187,697
Direct Expenses	4 Cash prizes			300	300
	5 Noncash prizes			22,236	22,236
	6 Rent/facility costs			15,560	15,560
	7 Food and beverages	70,461	2,860	29,002	102,323
	8 Entertainment	48,512	41,963		90,475
	9 Other direct expenses	16,624	4,614	15,917	37,155
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				268,049
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				-80,352

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				
	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
Direct Expenses	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No				
13 Indicate the percentage of gaming activity conducted in					
a The organization's facility	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 100px; text-align: center;">13a</td><td style="width: 100px; text-align: center;">%</td></tr><tr><td style="text-align: center;">13b</td><td style="text-align: center;">%</td></tr></table>	13a	%	13b	%
13a	%				
13b	%				
b An outside facility					
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 ►					
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> 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?					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
b Enter the amount of distributions required under state law 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).

Return Reference	Explanation
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Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
LE MOYNE COLLEGE

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

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

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

OMB No 1545-0047

2017

Open to Public Inspection

Employer identification number
15-0545841

Part I

General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) SCHOLARSHIPS/GRANTS APPLIED TO TUITION AND FEES	3156	42,420,537			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
SCHEDULE I, PART 1, LINE 2	Grants and assistance in furtherance of the institutions exempt programs are made to domestic students in college programs in accordance with established college procedures or are subject to conditions established by the institutions governing board designed to ensure that individuals receiving grants are adequately investigated to ensure that they are qualifying recipients. Such awards are made only to the extent of the cost of education further, recipients are judged worthy by the institutions assessment on the basis of academic achievement, financial need, and other similar standards. The scholarships and grants are credited directly to the students account and the students do not have direct access to the funds for any other use.

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

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.

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization LE MOYNE COLLEGE	Employer identification number 15-0545841
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Part I Questions Regarding Compensation

	Yes	No								
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <table style="width:100%; margin-top: 10px;"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input checked="" type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input checked="" type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input checked="" type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input checked="" type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
b If any of the boxes in 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 Yes									
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2 Yes									
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. <table style="width:100%; margin-top: 10px;"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract	<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract									
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:										
a Receive a severance payment or change-of-control payment?	4a	No								
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b Yes									
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
Only 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	No								
b Any related organization?	5b	No								
If "Yes," on line 5a or 5b, describe in Part III.										
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:										
a The organization?	6a	No								
b Any related organization?	6b	No								
If "Yes," on line 6a or 6b, describe in Part III.										
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7 Yes									
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	No								
9 If "Yes" on 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			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 LINDA LEMURA PHD PRESIDENT/TRUSTEE	(i)	374,751	0	107,886	0	16,165	498,802	0
	(ii)	0	0	0	0	0	0	0
2 THOMAS P BROCKELMAN FORMER PROVOST (ENDED 8/31/16)	(i)	103,430	2,519	0	9,573	1,355	116,877	0
	(ii)	0	0	0	0	0	0	0
3 JOSEPH MARINA SJ PROVOST	(i)	173,250	0	4,800	16,459	5,816	200,325	0
	(ii)	0	0	0	0	0	0	0
4 ROGER W STACKPOOLE SVP FIN, ENROLL, ADMIN & TREAS	(i)	216,870	25,000	4,800	21,347	25,316	293,333	0
	(ii)	0	0	0	0	0	0	0
5 WILLIAM BROWER III VP OF INST ADVANCEMENT	(i)	190,736	36,000	14,800	18,998	28,377	288,911	0
	(ii)	0	0	0	0	0	0	0
6 DEBORAH M CADY MELZER VP OF STUDENT LIFE	(i)	151,979	0	14,800	14,180	9,683	190,642	0
	(ii)	0	0	0	0	0	0	0
7 KATE COSTELLO-SULLIVAN DEAN OF ARTS AND SCIENCES	(i)	155,133	5,217	0	14,161	3,648	178,159	0
	(ii)	0	0	0	0	0	0	0
8 MARTHA GRABOWSKI PHD PROFESSOR	(i)	177,425	4,585	0	17,422	25,740	225,172	0
	(ii)	0	0	0	0	0	0	0
9 JAMES E JOSEPH DEAN OF MADDEN SCHOOL OF BUS	(i)	178,184	5,245	0	16,609	24,524	224,562	0
	(ii)	0	0	0	0	0	0	0

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.

Return Reference	Explanation
SCHEDULE J, PART I, LINE 1A	THE PRESIDENT RECEIVED A \$24,000 PAYMENT AS A HOUSING ALLOWANCE. THIS AMOUNT WAS REPORTED AS TAXABLE INCOME ON HER W-2.
SCHEDULE J, PART I, LINE 1B	THE PRESIDENT OF THE COLLEGE RECEIVED A HOUSING ALLOWANCE THROUGH HER EMPLOYMENT CONTRACT. THESE BENEFITS ARE ADMINISTERED THROUGH PAYROLL AS TAXABLE FRINGE AND CASH PAYMENT AND WAS INCLUDED IN HER W-2S. THE BOARD OF TRUSTEES OF THE COLLEGE APPROVED THE NATURE AND AMOUNT OF THE HOUSING ALLOWANCE.
SCHEDULE J, PART I, LINE 4B	THE PRESIDENT RECEIVED 457B DEFERRED COMPENSATION PLAN EMPLOYER CONTRIBUTION OF \$18,000 AND A VARIABLE 457F DEFERRED COMPENSATION PLAN EMPLOYER PAYMENT RELATED TO SERVICE REQUIREMENTS FROM JULY 1, 2014 TO JUNE 30, 2017 OF \$64,943.56 THAT WAS GRANTED AT THE DISCRETION OF THE BOARD OF TRUSTEES. THESE 457 PAYMENTS WERE LISTED IN HER EMPLOYMENT CONTRACT. 457B DEFERRED COMPENSATION PLAN EMPLOYER CONTRIBUTION VP OF INSTITUTIONAL ADVANCEMENT OF \$10,000. THIS 457 PAYMENT WAS LISTED IN HIS EMPLOYMENT CONTRACT. 457B DEFERRED COMPENSATION PLAN EMPLOYER CONTRIBUTION VP OF STUDENT DEVELOPMENT OF \$10,000. THIS PAYMENT WAS GRANTED AT THE DISCRETION OF THE PRESIDENT.
SCHEDULE J, PART I, LINE 7	THE SVP FOR FINANCE, ADMINISTRATION AND TREASURER, VP OF STUDENT DEVELOPMENT, DEAN MADDEN SCHOOL OF BUSINESS, DEAN OF ARTS AND SCIENCES, PROFESSOR AND FORMER PROVOST RECEIVED A NON-FIXED PERFORMANCE BASED BONUS. THE NON-FIXED BONUS WAS GRANTED AT THE DISCRETION OF THE PRESIDENT. THE VP OF INSTITUTIONAL ADVANCEMENT RECEIVED A NON-FIXED PERFORMANCE BASED BONUS OF \$16,000 AND RETENTION BONUS OF \$20,000. THESE NON-FIXED PAYMENTS WERE GRANTED AT THE DISCRETION OF THE PRESIDENT.

Additional Data

Software ID:
Software Version:
EIN: 15-0545841
Name: LE MOYNE COLLEGE

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(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				
1LINDA LEMURA PHD PRESIDENT/TRUSTEE	(i)	374,751	0	107,886	0	16,165	498,802	0
	(ii)	0	0	0	0	0	0	0
1THOMAS P BROCKELMAN FORMER PROVOST (ENDED 8/31/16)	(i)	103,430	2,519	0	9,573	1,355	116,877	0
	(ii)	0	0	0	0	0	0	0
2JOSEPH MARINA SJ PROVOST	(i)	173,250	0	4,800	16,459	5,816	200,325	0
	(ii)	0	0	0	0	0	0	0
3ROGER W STACKPOOLE SVP FIN, ENROLL, ADMIN & TREAS	(i)	216,870	25,000	4,800	21,347	25,316	293,333	0
	(ii)	0	0	0	0	0	0	0
4WILLIAM BROWER III VP OF INST ADVANCEMENT	(i)	190,736	36,000	14,800	18,998	28,377	288,911	0
	(ii)	0	0	0	0	0	0	0
5DEBORAH M CADY MELZER VP OF STUDENT LIFE	(i)	151,979	0	14,800	14,180	9,683	190,642	0
	(ii)	0	0	0	0	0	0	0
6KATE COSTELLO-SULLIVAN DEAN OF ARTS AND SCIENCES	(i)	155,133	5,217	0	14,161	3,648	178,159	0
	(ii)	0	0	0	0	0	0	0
7MARTHA GRABOWSKI PHD PROFESSOR	(i)	177,425	4,585	0	17,422	25,740	225,172	0
	(ii)	0	0	0	0	0	0	0
8JAMES E JOSEPH DEAN OF MADDEN SCHOOL OF BUS	(i)	178,184	5,245	0	16,609	24,524	224,562	0
	(ii)	0	0	0	0	0	0	0

**Schedule K
(Form 990)**

Department of the Treasury

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" to 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

2017

Open to Public

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X		X	
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X		X		X	
c Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?		X						
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %		0 %		0 %		0 %	
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 ▶	2 160 %							
6 Total of lines 4 and 5	2 160 %							
7 Does the bond issue meet the private security or payment test? . . .		X		X		X		X
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		X
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . .								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?		X		X		X		X
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X		X		X	

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X		X		X		X
b Exception to rebate?		X		X		X		X
c No rebate due?	X		X		X		X	
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X		X		X		X
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b Name of provider	0		0		0		0	
c Term of hedge								
d Was the hedge superintegrated?		X						
e Was the hedge terminated?		X						

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b Name of provider	0		0		0		0	
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation
SCHEDULE K, PART I, COLUMN (F)	THE 2010 BOND SERIES WERE PRIMARILY USED TO FUND THE EXPANSION AND RENOVATION OF THE SCIENCE FACILITY THE 2012 BOND SERIES WERE PRIMARILY USED FOR RENOVATIONS OF THE EXISTING SCIENCE CENTER AND THE NEW MADDEN SCHOOL OF BUSINESS A PORTION OF THE PROCEEDS WERE USED TO REFUND THE OUTSTANDING PRINCIPAL OF THE 1994 BOND SERIES THE 2015 BOND SERIES WERE PRIMARILY USED FOR RENOVATIONS OF THE EXISTING SCIENCE CENTER WITH REMAINING FUNDS TO BE USED FOR VARIOUS RENOVATIONS ACCOUNTS THE COLLEGE THE ODCD 2018 BOND SERIES WAS USED ENTIRELY TO REFINANCE OUR DASNY 2009 VARIABLE RATE DEBT

Return Reference	Explanation
SCHEDULE K, PART III, LINE 3A	2010, 2012, 2015, AND 2018 BOND SERIES ALL MANAGEMENT AND SERVICE CONTRACTS IN BOND FINANCED SPACE QUALIFY UNDER A PRIVATE BUSINESS USE SAFE HARBOR OR EXCEPTION OR ARE INCIDENTAL IN NATURE THEREFORE NO CONTRACTS RESULT IN PRIVATE BUSINESS USE

Return Reference	Explanation
SCHEDULE K, PART IV, LINE 2C	THE DATES OF THE REBATE CALCULATIONS FOR THE BOND SERIES ARE AS FOLLOW ONONDAGA 2018 SERIES - MAY 31, 2018 ONONDAGA 2010 SERIES - MAY 31, 2018 ONONDAGA 2012 SERIES - OCTOBER 1, 2017 ONONDAGA 2015 SERIES - MAY 31, 2018 THE DATE OF THE REBATE

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, lines 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

2017

Open to Public Inspection

Name of the organization
LE MOYNE COLLEGE

Employer identification number
15-0545841

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 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?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	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
(1) LAWRENCE TANNER PHD	FAMILY MEMBER OF TRUSTEE	139,260	COMPENSATION		No

Part V Supplemental Information

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

Return Reference	Explanation
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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

2017

Open to Public Inspection

Name of the organization
LE MOYNE COLLEGE

Employer identification number
15-0545841

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		4,256	FMV
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	22	458,851	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests	X	3	33,803	FMV
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	X	11	6,869	FMV
20 Drugs and medical supplies	X	2	5,495	FMV
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (TRAVEL EXPENSES)	X	6	8,479	FMV
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

29

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

29

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?

Yes

No

30a

No

b

If "Yes," describe the arrangement in Part II

31

Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

Yes

No

31

No

32a

Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

Yes

No

32a

No

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.

Return Reference	Explanation
SCHEDULE M, PART I, COLUMN B	THE COLLEGE IS REPORTING IN PART I, COLUMN B THE NUMBER OF CONTRIBUTIONS MADE

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue ServiceName of the organization
LE MOYNE COLLEGE**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

2017**Open to Public
Inspection****Employer identification number**

15-0545841

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART I, LINE 1 AND FORM 990 PART III, LINE 1	The College is a diverse learning community that strives for academic excellence in the Catholic and Jesuit tradition through comprehensive programs rooted in the liberal arts and sciences

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART III, LINE 4A	<p>Le Moyne College offers undergraduate and graduate, programs to approximately 3,128 full-time equivalents in nearly 58 areas of study. In addition to instruction offered in individual academic disciplines, all undergraduate students engage in a core curriculum which seeks to provide a foundation in the liberal arts and sciences and refine students critical thinking and communication skills. Within the core curriculum students deepen their understanding of the diverse ways in which women and men throughout history have responded to enduring questions about meaning and order in the physical universe, in social and political processes, and in human experience. Each year, approximately 1% of Le Moyne students also take part in the Colleges study abroad program to enhance their educational experience, immerse themselves in a new way of life and develop new perspectives on the people and cultures of other lands.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART III, LINE 4B	<p>The College offers several programs through its public service function to assist socially - and economically-disadvantaged high school students in successfully completing their secondary education and providing an opportunity to enter some form of post-secondary education. These programs provide advisement and tutoring experiences, as well as outside enrichment activities. The College also operates an academic support center offering tutoring and study groups to assist students in their coursework, to provide individual consultations to improve students learning strategies and study skills, to provide support and counseling for students on academic probation, and to administer accommodations for students with learning and other disabilities. In addition to the Academic Support Center, the Noreen Reale Falcone Library supports the educational goals of Le Moyne College through a process of continuous review and improvement of collections, instructional programs, technology, and information services. The Library collection contains over 186,000 book titles (encompassing 261,000 volumes), 205,000 e-book titles, 1,891 print and electronic periodical subscriptions, and 8,400 videos. In addition to in-house collections, access is provided to over 270 databases, which grant access to 50,000 additional periodical titles, and 50,000 digital films.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART III, LINE 4C	<p>In keeping with the Colleges mission and Jesuit tradition of educating the whole person, Le Moyne offers a variety of student services to meet student needs outside the classroom. These services enhance the quality of student life and foster student social development. Activities and services revolve around key areas including housing and food service, personal counseling, health services, service learning, career planning and placement, and intercollegiate athletics. In particular, Campus Ministry offers a variety of retreat and alternative break programs to students looking to engage in spiritual growth and answer the call to be leaders in serving the needs of others, as well as opportunities to take part in liturgical ministries. The Office of Service Learning integrates community service opportunities with academic coursework in recognition of the social justice component of a Jesuit education. Finally, the Office of Career Services offers seminars and workshops on a variety of topics including resume writing, interviewing, and graduate-school planning, along with recruiting programs featuring employers from a variety of industries.</p> <p>FORM 990 PART I LINE 7B UNRELATED BUSINESS TAXABLE INCOME Le Moyne College's unrelated business taxable income for tax year 2017 included \$11,934 in expenses incurred to maintain employee parking spaces on campus. Under Internal Revenue Code Section 512(a)(7), such expenses are included in unrelated business taxable income as amounts paid for disallowed fringes and are therefore reflected in part I, line 7b. Part I, Line 7a includes only revenues reported on Part VIII, Column (C) as unrelated business revenue.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART VI, SECTION A, LINE 1A	<p>The Board of Trustees has delegated broad authority to the Executive Committee. The Executive Committee has at least 10 members, consisting of the Board Officers, President, the chairs of the standing committees and at-large members, nominated by the Governance Committee and elected by the Board of Trustees. Members of the Executive Committee serve a one-year term and may be re-elected for an unlimited number of additional terms. The Executive Committee has the authority to act for the Board of Trustees on matters which cannot or should not be deferred to the Board's next scheduled meeting, except for the following which shall be reserved for the Board: presidential election and termination, trustee and board officer election, standing committee membership and chair selection, changes in institutional mission and purposes, changes to the Charter or by-laws, incurring of corporate indebtedness, sale of College assets or tangible property, adoption of the annual budget and conferral of degrees. The Executive Committee reports to the full board at each meeting on all actions taken by it since the last Board meeting. In addition to its authority to take action on matters which cannot or should not be deferred to the Board's next scheduled meeting, the Executive Committee oversees the College's planning process and progress on planning goals, the Board's responsibility to support the president and assess his or her performance, annually review the President's compensation and conditions of employment, and when requested by the Board, oversee the work of Board Committees.</p> <p>FORM 990 PART VI, SECTION A, LINE 4 THE COLLEGE'S BY-LAWS WERE UPDATED DURING JUNE 2017 TO ADD SECTIONS ADDRESSING THE STATUS OF TRUSTEES EMERITUS AND THE ABILITY TO EXTEND TRUSTEE TERMS IN SPECIAL CIRCUMSTANCES</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART VI, SECTION B, LINE 11B	The Form 990 is prepared internally under the review of the Senior Vice President for Finance and Administration and Treasurer. The completed Form is distributed to the Finance Committee to review with management. The officer/employee compensation disclosures are reviewed by the Executive Committee of the Board of Trustees. After the Finance Committee reviews the Form 990, the completed Form is distributed to the Board of Trustees prior to filing the Form with the IRS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART VI, SECTION B, LINE 12C	<p>Prior to the beginning of each academic year each vice president receives a list of administrative-level and executive employees in his or her division who received a conflict of interest form in the prior year. The vice presidents review the lists for their respective division for completeness and accuracy, making any adjustments necessary. Each identified employee receives a conflict of interest form to complete, as well as a copy of the conflict of interest policy. The employee listings and completed forms are kept in a confidential file in the Senior Vice President for Finance, and Administration and Treasurers Office. Regular follow-up with employees occurs during the year to ensure all conflict of interest forms are received. In addition to administrative-level and executive employees, all Board of Trustees members receive a conflict of interest form to complete and a copy of the policy. Regular follow up occurs during the year to ensure all conflict of interest forms are received.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART VI, SECTION B, LINE 15A	<p>The process for determining the compensation plan of the President meets the three requirements of the rebuttable presumption provisions under treasury regulation 53.4958-6. The compensation plan of the President is approved in advance by the Executive Committee. Prior to making a compensation decision, the Executive Committee obtained and relied upon appropriate data as to comparability. The comparability data is used to obtain an objective third party assessment of the total compensation plan to ensure the components and total plan is reasonable, customary and within market. This assessment is prepared annually on a rotating basis, internally and by an independent consultant, using comparative compensation data, including overall market factors determined to impact compensation. The Executive Committee of the Colleges Board of Trustees adequately and timely documents the basis for setting the Presidents compensation plan concurrently with the making of the determination. The Presidents compensation is formally incorporated into her employment contract.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15B	The process for determining the compensation plans of the Officers and Key Employees, meet the three requirements of the rebuttable presumption provisions under treasury regulation 53.4958-6 The compensation plan of the Officers and Key Employees are approved in advance by the President Prior to making compensation decisions, the President obtained and rel

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART VI, SECTION C, LINE 19	Hard copies of the Colleges financial statements and Form 990 are kept on file for public review In addition, the Colleges Form 990 is available on the website of GuideStar USA, Inc at www.guidestar.org An electronic version of the Colleges conflict of interest policy is available at www.lemoyne.edu/College-Administration/Finance-and-Admininstration The Colleges governing documents are not made publicly available

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Return Reference	Explanation
FORM 990, PART XI, LINE 9	Change in value of FIN 47 Liability \$ (336,942) Change in fair value of interest rate swap \$ 315,648 Change in value of SFAS 158 Postretirement Care Liability \$ 82,978 ----- - Total \$ 61,684

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493101004419	
SCHEDULE R (Form 990)	Related Organizations and Unrelated Partnerships				OMB No 1545-0047
					2017
	▶ 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 .				Open to Public Inspection
Department of the Treasury Internal Revenue Service					
Name of the organization LE MOYNE COLLEGE				Employer identification number 15-0545841	

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

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No
(1)CRUT (2) EIN ADDRESS AVAILABLE UPON REQUES NY, NY 00000	INVESTMENTS	NY	NA	Trust				Yes	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

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.

[illegible]

Part VII **Supplemental Information**

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