

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047
2003
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2003 calendar year, or tax year beginning 05/01, 2003, and ending 04/30/2004

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization THE AMERICAN UNIVERSITY Number and street (or P.O. box if mail is not delivered to street address) Room/suite C/O CONTROLLER'S OFFICE BRANDYWINE BLDG. City or town, state or country, and ZIP + 4 WASHINGTON, DC 20016-8020	D Employer identification number 53-0196549
	E Telephone number (202) 885-2841	F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates **N/A** Yes No

H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number

G Website: WWW.AMERICAN.EDU

J Organization type (check only one) 501(c)(3) (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **460,108,079.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Revenue	1 Contributions, gifts, grants, and similar amounts received: STMT 1			
	a Direct public support	1a	26,288,189.	
	b Indirect public support	1b		
	c Government contributions (grants)	1c	6,223,884.	
	d Total (add lines 1a through 1c) (cash \$ 32,390,159. noncash \$ 121,914.)	1d		32,512,073.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		310,733,738.
	3 Membership dues and assessments	3		
	4 Interest on savings and temporary cash investments	4		3,234,655.
	5 Dividends and interest from securities	5		3,680,125.
	6 a Gross rents	6a		
	b Less: rental expenses	6b		
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7 Other investment income (describe STMT 3)	7		2,386,737.	
8 a Gross amount from sales of assets other than inventory STMT 5	(A) Securities	8a	107,378,638.	
b Less: cost or other basis and sales expenses	8b	99,123,691.		
c Gain or (loss) (attach schedule)	8c	8,254,947.		
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		8,254,947.	
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
a Gross revenue (not including \$ of contributions reported on line 1a)	9a			
b Less: direct expenses other than fundraising expenses	9b			
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10 a Gross sales of inventory, less returns and allowances	10a			
b Less: cost of goods sold	10b			
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11 Other revenue (from Part VII, line 103)	11		182,113.	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		360,984,388.	
Expenses	13 Program services (from line 44, column (B))	13	301,366,664.	
	14 Management and general (from line 44, column (C))	14	17,149,170.	
	15 Fundraising (from line 44, column (D))	15	8,381,964.	
	16 Payments to affiliates (attach schedule)	16		
	17 Total expenses (add lines 16 and 44, column (A))	17		326,897,798.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	34,086,590.	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	336,404,734.	
	20 Other changes in net assets or fund balances (attach explanation) STMT 4	20	31,694,000.	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	402,185,324.	

For Paperwork Reduction Act Notice, see the separate instructions.

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ 58,236,692. noncash \$ NONE)	58,236,692.	58,236,692.	STMT 6	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	2,379,367.		2,083,700.	295,667.
26	Other salaries and wages	126,732,057.	115,629,948.	7,561,349.	3,540,760.
27	Pension plan contributions	8,717,966.	8,717,966.		
28	Other employee benefits	12,597,101.	9,471,919.	2,172,217.	952,965.
29	Payroll taxes	8,738,450.	8,738,450.		
30	Professional fundraising fees	155,871.			155,871.
31	Accounting fees	592,488.		592,488.	
32	Legal fees	2,321,848.		2,321,848.	
33	Supplies	5,742,675.	4,697,789.	687,913.	356,973.
34	Telephone	1,135,840.	1,013,614.	60,113.	62,113.
35	Postage and shipping	1,625,330.	1,332,786.	86,949.	205,595.
36	Occupancy	13,811,718.	12,397,916.	149,015.	1,264,787.
37	Equipment rental and maintenance	4,716,895.	4,716,895.		
38	Printing and publications	3,567,250.	3,026,916.	112,348.	427,986.
39	Travel	5,919,907.	5,492,470.	224,135.	203,302.
40	Conferences, conventions, and meetings				
41	Interest	9,051,000.	9,051,000.		
42	Depreciation, depletion, etc. (attach schedule)	19,444,709.	19,444,709.		
43	Other expenses not covered above (itemize): STMT 8	41,410,634.	39,397,594.	1,097,095.	915,945.
b					
c					
d					
e					
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	326,897,798.	301,366,664.	17,149,170.	8,381,964.

Joint Costs. Check if you are following SOP 98-2.
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;
 (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose? **STMT 9**

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a INSTRUCTION AND DEPARTMENTAL RESEARCH STATEMENT 10 (Grants and allocations \$ _____)	93,320,157.
b SCHOLARSHIPS & FELLOWSHIPS STATEMENT 10 (Grants and allocations \$ _____)	58,236,692.
c AUXILIARY ENTERPRISES STATEMENT 10 (Grants and allocations \$ _____)	41,173,965.
d ACADEMIC SUPPORT STATEMENT 10 (Grants and allocations \$ _____)	33,528,798.
e Other program services (attach schedule) STMT 10 (Grants and allocations \$ _____)	75,107,052.
f Total of Program Service Expenses (should equal line 44, column (B), Program services).	301,366,664.

Part IV Balance Sheets (See page 25 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)
		Beginning of year		End of year
Assets	45 Cash - non-interest-bearing	39,034.	45	25,619.
	46 Savings and temporary cash investments	47,908,063.	46	3,861,796.
	47a Accounts receivable	47a 12,129,752.		
	b Less: allowance for doubtful accounts	47b 582,000.	10,481,661.	47c 11,547,752.
	48a Pledges receivable	48a 23,669,013.		
	b Less: allowance for doubtful accounts	48b 1,713,000.	14,211,714.	48c 21,956,013.
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)	51a 8,687,815.		
	b Less: allowance for doubtful accounts	51b 850,000.	7,764,253.	51c 7,837,815.
	52 Inventories for sale or use		45,237.	52 NONE
	53 Prepaid expenses and deferred charges		884,586.	53 943,151.
	54 Investments - securities (attach schedule) STMT 11 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		199,441,364.	54 300,311,255.
	55a Investments - land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b		55c
56 Investments - other (attach schedule)			56	
57a Land, buildings, and equipment: basis	57a 494,048,816.			
b Less: accumulated depreciation (attach schedule) STMT 7	57b 205,422,356.	276,583,156.	57c 288,626,460.	
58 Other assets (describe STMT 12)		49,507,473.	58 39,139,632.	
59 Total assets (add lines 45 through 58) (must equal line 74)		606,866,541.	59 674,249,493.	
Liabilities	60 Accounts payable and accrued expenses	20,231,830.	60	24,539,941.
	61 Grants payable		61	
	62 Deferred revenue	14,491,446.	62	16,289,052.
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule) STMT 13	180,939,386.	64a	179,689,386.
	b Mortgages and other notes payable (attach schedule) STMT 14	37,000,000.	64b	37,000,000.
	65 Other liabilities (describe STMT 15)	17,799,145.	65	14,545,790.
66 Total liabilities (add lines 60 through 65)		270,461,807.	66 272,064,169.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	265,395,484.	67	325,805,217.
	68 Temporarily restricted	20,942,722.	68	23,550,580.
	69 Permanently restricted	50,066,528.	69	52,829,527.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		336,404,734.	73 402,185,324.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)		606,866,541.	74 674,249,493.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See page 28 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? If "Yes," has it filed a tax return on Form 990-T for this year?	X	
78b	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	X	
79	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
80a	If "Yes," enter the name of the organization: _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		X
81a	Enter direct and indirect political expenditures. See line 81 instructions.	81a	NONE
81b	Did the organization file Form 1120-POL for this year?	81b	N/A
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82a	X
82b	Did the organization comply with the public inspection requirements for returns and exemption applications?	82b	NOT VALUED
83a	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83a	X
83b	Did the organization solicit any contributions or gifts that were not tax deductible?	83b	X
84a	Did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84a	X
84b	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	84b	N/A
85a	b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85a	N/A
85b	c Dues, assessments, and similar amounts from members	85b	N/A
85c	d Section 162(e) lobbying and political expenditures	85c	N/A
85d	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85d	N/A
85e	f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85e	N/A
85f	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85f	N/A
85g	h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85g	N/A
85h	86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	85h	N/A
86a	b Gross receipts, included on line 12, for public use of club facilities	86a	N/A
86b	87 501(c)(12) orgs. Enter: a Gross income from members or shareholders	86b	N/A
86c	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87a	N/A
86d	87b	87b	N/A
88	88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a	89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> NONE ; section 4912 <input type="checkbox"/> NONE ; section 4955 <input type="checkbox"/> NONE	89a	NONE
89b	b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
89c	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	89c	NONE
89d	d Enter: Amount of tax on line 89c, above, reimbursed by the organization	89d	N/A
90a	90a List the states with which a copy of this return is filed <input type="checkbox"/> DISTRICT OF COLUMBIA	90a	N/A
90b	b Number of employees employed in the pay period that includes March 12, 2003 (See instructions)	90b	4677
91	91 The books are in care of <input type="checkbox"/> CONTROLLER Located at <input type="checkbox"/> AMERICAN UNIVERSITY, WASHINGTON, DC Telephone no. <input type="checkbox"/> (202) 885-2841	91	(202) 885-2841
92	92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> ZIP + 4 <input type="checkbox"/> 20016-8020	92	20016-8020

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a TUITION & FEES					256,288,720.
b AUX. ENTERPRISES	713940	65,342.			39,991,178.
c PBLC RADIO STATION					3,698,568.
d COST RCVRY/OTHER					1,282,940.
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies			21	9,406,990.	
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	3,234,655.	
96 Dividends and interest from securities			14	3,680,125.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	2,386,737.	
100 Gain or (loss) from sales of assets other than inventory			18	8,254,947.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b STD LOAN INTEREST					182,113.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		65,342.		26,963,454.	301,443,519.
105 Total (add line 104, columns (B), (D), and (E))					328,472,315.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	STMT 20

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (a), file Form 8870 and Form 4720 (see instructions).

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.

Please Sign Here

Signature of officer: *Donald L. Myers* Date: 13/14/05
 Type or print name and title: Donald L. Myers, Vice President of Finance and Treasurer

Paid Preparer's Use Only

Preparer's signature: *[Signature]* Date: 3/10/05
 Check if self-employed:
 Preparer's SSN or PTIN (See Gen. Inst. W): 20-80-5578

Firm's name (or yours if self-employed), address, and ZIP + 4: KPMG LLP, 2001 M STREET, NW, WASHINGTON, DC 20036-3310
 EIN: 13-5565207
 Phone no.: 202-533-3000

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)
(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust
Supplementary Information - (See separate instructions.)

▶ **MUST** be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No. 1545-0047

2003

Name of the organization

THE AMERICAN UNIVERSITY

Employer identification number

53-0196549

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>CLAUDIO GROSSMAN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	DEAN & PROFESSOR 40 HRS/WK	300,500.	32,988.	NONE
<u>MYRON ROOMKIN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	DEAN & PROFESSOR 40 HRS/WK	286,068.	34,479.	NONE
<u>WINFRED THOMPSON</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	CHANCELOER, AUS 40 HRS/WK	268,667.	30,210.	NONE
<u>JEFFREY JONES</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	BASKETBALL COACH 40 HRS/WK	239,567.	19,025.	NONE
<u>ROBERT VAUGHN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	PROFESSOR 40 HRS/WK	217,317.	34,524.	NONE
Total number of other employees paid over \$50,000 ▶	957			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>HOGAN & HARTSON, LLP</u> WASHINGTON, DC	LEGAL	589,697.
<u>MORRISON & FOERSTER, LLP</u> WASHINGTON, DC	LEGAL	450,000.
<u>KPMG LLP</u> WASHINGTON, DC	AUDIT & TAX	255,151.
<u>BROWN & SHEEHAN</u> BALTIMORE, MD	LEGAL	208,729.
<u>PRICEWATERHOUSECOOPERS LLP</u> WASHINGTON, DC	CONSULTING	157,930.
Total number of others receiving over \$50,000 for professional services ▶	5	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.
JSA

Schedule A (Form 990 or 990-EZ) 2003

Part III Statements About Activities (See page 2 of the instructions.)		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>NONE</u> (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? STMT 21	X	
e	Transfer of any part of its income or assets?		X
3a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.) STMT 22	X	
b	Do you have a section 403(b) annuity plan for your employees?	X	
4	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)

7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶

10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)

11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

12 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 charitable, etc., 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). (Also complete the Support Schedule in Part IV-A.)

13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting. NOT APPLICABLE

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2002, (b) 2001, (c) 2000, (d) 1999, (e) Total. Rows 15-25 include categories like Gifts, grants, and contributions received; Membership fees received; Gross receipts from admissions, merchandise sold or services performed; Gross income from interest, dividends, amounts received from payments on securities loans; Net income from unrelated business activities; Tax revenues levied; Value of services or facilities furnished; Other income; Total of lines 15 through 22; Line 23 minus line 17; Enter 1% of line 23.

Table for lines 26a-26f. 26a: Organizations described on lines 10 or 11: Enter 2% of amount in column (e), line 24. 26b: Prepare a list for your records to show the name of and amount contributed by each person. 26c: Total support for section 509(a)(1) test. 26d: Add: Amounts from column (e) for lines: 18, 19, 22, 26b. 26e: Public support (line 26c minus line 26d total). 26f: Public support percentage (line 26e (numerator) divided by line 26c (denominator)).

Table for lines 27a-27f. 27a: Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2002) (2001) (2000) (1999). b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2002) (2001) (2000) (1999).

Table for lines 27c-27h. 27c: Add: Amounts from column (e) for lines: 15, 16, 17, 20, 21. 27d: Add: Line 27a total and line 27b total. 27e: Public support (line 27c total minus line 27d total). 27f: Total support for section 509(a)(2) test: Enter amount from line 23, column (e). 27g: Public support percentage (line 27e (numerator) divided by line 27f (denominator)). 27h: Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15. NONE

Part V Private School Questionnaire (See page 7 of the instructions.)
 (To be completed **ONLY** by schools that checked the box on line 6 in Part IV)

		Yes	No
29	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?	X	
30	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?	X	
31	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, attach a separate statement.)	X	
	----- STMT 23 ----- ----- -----		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	X	
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		X
b	Admissions policies?		X
c	Employment of faculty or administrative staff?		X
d	Scholarships or other financial assistance?		X
e	Educational policies?		X
f	Use of facilities?		X
g	Athletic programs?		X
h	Other extracurricular activities?		X
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency? STMT 24	X	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		X
35	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," attach an explanation	X	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768) **NOT APPLICABLE**

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table -		
	If the amount on line 40 is - The lobbying nontaxable amount is -		
	Not over \$500,000 20% of the amount on line 40		
	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		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

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 instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h.)			NONE

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Schedule of Contributors

OMB No. 1545-0047

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

2003

Name of organization

THE AMERICAN UNIVERSITY

Employer identification number

53-0196549

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General Rule and a Special Rule - see instructions.)

General Rule -

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules -

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2003)

AUSF 009529

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc., purposes (sections 170(c)(4), 2055(a)(3), or 2522(a)(3)) -

List in Part I each contributor whose contributions total more than \$1,000 during the year that were for a religious, charitable, etc., purpose. To determine the \$1,000, aggregate all of a contributor's gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that received any charitable contributions and listed any charitable contributors on Part I must also complete Part III.

If a section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list any charitable contributors on Part I, check the box on line A at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided. The organization need not complete and attach Part III.

Specific Instructions

Note: You may duplicate Parts I, II, and III if more copies are needed. Number each page of each Part.

Part I. In column (a), identify the first contributor listed as no. 1 and the second contributor as no. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year, and the type of contribution (e.g., whether an individual, payroll, or noncash contribution). Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually).

Part II. In column (a), show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution fully. Report on property with readily determinable market value (i.e., market quotations for securities) by listing its fair market value (FMV). For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes must complete Parts I through III for those persons whose gifts totaled more than \$1,000 during the year. Show also, in the heading of Part III, total gifts that were \$1,000 or less and were for a religious, charitable, etc., purpose. Complete this information only on the first Part III page.

If an amount is set aside for a religious, charitable, etc., purpose, show in column (d) how the amount is held (e.g., whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column (e) and explain the relationship between the two organizations.

AUSF 009530

Name of organization **THE AMERICAN UNIVERSITY**

Employer identification number

53-0196549

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
2		4,201,140.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		3,005,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		1,000,110.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6		5,803,813.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 1

PART 1 - LINE 1 - CONTRIBUTIONS, GIFTS, GRANTS AND SIMILAR AMOUNTS RECEIVED

Contributions in excess of 2% of the total contributions (\$650,241) have been reported on Schedule B of Form 990. Pursuant to IRS Regulations, this information is not subject to public disclosure.

AUSF 009532

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990 SCHEDULE A

STATEMENT 2

PART VII- QUESTION 51-Line b(ii)

The University, in its normal course of business, purchases from approximately 60 non charitable exempt organizations (e.g. American Bar Association; American Institute of CPA's; The National Education Association; National Collegiate Athletic Association. etc.) various publications, textbooks, reference books and audiovisual materials. These purchases, either for resale to students or for use in the conduct of University's instruction, research and public service programs, are made at the fair market value. Further information is available upon request.

AUSF 009533

FORM 990, PART I - OTHER INVESTMENT INCOME

DESCRIPTION

AMOUNT

ENDOWMENT

2,386,737.

TOTAL

2,386,737.
=====

AUSF 009534

STATEMENT 3

FORM 990, PART I - OTHER INCREASES IN FUND BALANCES

DESCRIPTION

AMOUNT

NET UNREALIZED GAIN ON INVESTMENTS

31,694,000.

TOTAL

31,694,000.

AUSF 009535

STATEMENT 4

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 5

PART 1 - LINE 8 - SALE OF ASSETS OTHER THAN INVENTORY

GROSS AMOUNTS FROM SALES OF PUBLICLY TRADED SECURITIES	107,378,638
COST OR OTHER BASIS	<u>99,123,691</u>
GAIN/ (LOSS) FROM SALE OF PUBLICLY TRADED SECURITIES	<u><u>8,254,947</u></u>

AUSF 009536

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 6

PART II - LINE 22 - GRANTS AND ALLOCATIONS

A list of recipients of scholarships and fellowships is on file at the institution and is available on request. Although there may be recipients who are related to persons having an interest in the institution, such recipients are selected on an equal, objectively determinable basis with other recipients. That is, all students receiving scholarships and fellowships are judged worthy by the institution's assessment on the basis of academic achievement, financial need and other similar standards.

Total Scholarships & Fellowships amount to \$ 58,236,692.

AUSF 009537

AMERICAN UNIVERSITY
 EIN: 53-0196549
 YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 7

PART IV-LINE 57a-LAND, BUILDING, AND EQUIPMENT
 PART IV-LINE 57b- ACCUMULATED DEPRECIATION

CATEGORY	BASIS	ACCUM. DEPRECIATION	BOOK VALUE
LAND	29,573,722		29,573,722
LAND IMPROVEMENTS	8,753,847	5,291,977	3,461,870
SUB-TOTAL	<u>38,327,569</u>	<u>5,291,977</u>	<u>33,035,592</u>
BUILDINGS	<u>311,825,150</u>	<u>104,679,996</u>	<u>207,145,154</u>
EQUIPMENT	113,189,189	91,761,236	21,427,953
VEHICLES	3,319,683	3,065,347	254,336
DONATED EQUIPMENT	1,076,832	508,916	567,916
ART COLLECTION	546,816	114,884	431,932
SUB-TOTAL	<u>118,132,520</u>	<u>95,450,383</u>	<u>22,682,137</u>
CONSTRUCTION IN PROGRESS	<u>25,763,577</u>		<u>25,763,577</u>
TOTALS	<u>494,048,816</u>	<u>205,422,356</u>	<u>288,626,460</u>

PART II-LINE 42-DEPRECIATION

ACCUMULATED DEPRECIATION-4/30/03	185,977,647
DEPRECIATION EXPENSE	19,444,709
ACCUMULATED DEPRECIATION-4/30/04	<u>205,422,356</u>

Depreciation is computed by the straight-line method over the estimated useful lives of the assets. The estimated useful lives are: Buildings, generally 50 years; Land Improvements, 20 years; Equipment, 5 years; and Art Collections, 50 years.

Facilities/Physical Plant

The 76-acre main campus and 8-acre Tenley satellite campus are within one mile of each other. The Washington College of Law is located on Massachusetts Avenue, a half mile from the main campus. University facilities include administrative and academic buildings; housing for 3,475; an interdenominational religious center; specialized natural science facilities; 19 computer laboratories around campus, including a computer center open 24 hours a day; two electronic auditoriums; numerous classrooms with the latest in multimedia presentation capability; radio and TV studios; recital halls; a small theater; and a comprehensive, multipurpose sports and convocation center. The construction of a new arts center (130,000 sq.ft.) will be completed in 2005.

AUSF 009538

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
CONTRACTUAL EXPENSES	24029869.	23127950.	312,811.	589,108.
CONSULTANTS/PROFESSIONAL SVCS	5,207,558.	4,785,865.	244,411.	177,282.
FOOD SERVICES	3,680,238.	3,342,207.	226,902.	111,129.
ADVERTISING	762,825.	739,665.	17,994.	5,166.
INSURANCE	4,625,436.	4,624,562.	874.	
MEMBERSHIPS & DUES	1,043,750.	927,132.	97,764.	18,854.
BANK SERVICE CHARGES	709,843.	586,533.	112,485.	10,825.
TAXES & PERMITS	102,424.	102,424.		
MOVING ALLOWANCES	58,197.	58,197.		
BAD DEBT EXPENSE	449,529.	449,529.		
EXPENDABLE EQUIPMENT	740,965.	653,530.	83,854.	3,581.
TOTALS	<u>41410634.</u>	<u>39397594.</u>	<u>1,097,095.</u>	<u>915,945.</u>

AUSF 009539

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 9

PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

American University is an independent, coeducational university. It was chartered by an Act of Congress in 1893 which empowered the establishment and maintenance of a university for the promotion of education under the auspices of the Methodist Church. While still maintaining its Methodist connection, the University is nonsectarian in all of its policies.

A short distance from Washington's centers of government, business, research, and art, the American University campus is located in a scenic residential area in northwest Washington, D.C. The University's first building was completed in 1898; its first class graduated in 1916.

Today there are more than 11,000 students enrolled in undergraduate, masters, doctoral, and professional degree programs. The University attracts students from all 50 states, the District of Columbia, Puerto Rico and the territories, and nearly 150 foreign countries.

The distinguished faculty of American University includes renowned experts and scholars of national and international reputation in public affairs, law, history, economics, business, international relations, education, science, communications, and the arts. In addition to the nearly 600 full-time faculty members, adjunct faculty are drawn from the Washington, D.C. professional community, including policy makers, diplomats, journalists, artists, writers, and business leaders.

PART III - STATEMENT OF PROGRAM SERVICES RENDERED

American University is an independent, coeducational institution of higher education. All 50 states, the District of Columbia, Puerto Rico and the territories, and nearly 150 foreign countries are represented in its student body.

- a. **INSTRUCTION**: American University offers a wide range of graduate and undergraduate degree programs as well as non-degree study. Students have the opportunity to create individual interdisciplinary programs at the bachelor's and master's levels. Certificate programs and an associate degree program are offered as well. The current enrollment of the University is approximately 11,000 students in 57 bachelor's programs, 53 master's programs, 10 doctoral programs, and J.D., S.J.D. and LL.M. programs. The enrollment includes approximately 5,900 undergraduate and 5,100 graduate students.

The faculty consists of 577 full-time and 475 adjunct members. Of the full-time faculty, 96 percent hold doctoral degrees or highest degrees in their field. Student-Faculty Ratio = 14:1. Average class size = 23.

EXPENSES

93,320,157

- b. **SCHOLARSHIPS AND FELLOWSHIPS**: Financial aid to students includes scholarships, remitted tuition and stipends for both undergraduate and graduate study. Approximately 60% of the students receive some form of Financial Aid. For the academic year, 1,290 undergraduate, 1,254 graduate and 502 law degrees were conferred.

EXPENSES

58,236,692

- c. **AUXILIARY ENTERPRISES**: University dormitories consisting of ten residence halls provide living quarters for 3,475 students. Also provided are recreational facilities, dining services, parking, and other self-supporting faculty, staff and student services.

EXPENSES

41,173,965

- d. **ACADEMIC SUPPORT**: The University libraries (approximately 1.3 million volumes held); academic computer services; administrative offices and support for the six principal academic divisions; the College of Arts and Sciences, with twenty-two teaching units; the School of Communication; the KOGOD School of Business; the School of International Service; the School of Public Affairs; and the Washington College of Law. The University also provides undergraduate study-abroad programs in Asia, Latin America, and Europe as well as the nationally acclaimed Washington Semester Program.

EXPENSES

33,528,798

Lines A - D subtotal

226,259,612

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 10

PART III - LINE e - OTHER PROGRAM SERVICES

STUDENT SERVICES

Financial aid and enrollment services; University Registrar;
Career Center; health and counseling; sports and recreation;
student learning and development programs; student life centers;
intercultural programs and services; the Kay Spiritual Life Center.

32,975,472

INSTITUTIONAL SUPPORT

Includes expenditures for information technology, telecommunications,
space management, safety, security, mail and transportation services. Also
includes general operating expenses not allocated to Management and
General and Fundraising.

22,366,773

RESEARCH

Research and technical assistance projects funded primarily by federal &
state agencies. Federal Programs are audited in accordance with
OMB Circular A-133.

11,354,240

PUBLIC SERVICE

The Operation of WAMU 88.5 FM a 24-hour, 50,000 watt public radio
station, licensed to American University since 1961. WAMU serves more
than 450,000 listeners in Virginia, Maryland, and the District of Columbia with
news, talk programming, and traditional American music.

8,410,567

Line E - subtotal

75,107,052

Line A - D subtotal

226,259,612

Total Program Expenses

301,366,664

ACCREDITATION

American University is accredited by the Middle States Association
of Colleges and Secondary Schools and is recognized by the University
Senate of the United Methodist Church. AU is a member of the National
University Continuing Education Association and the Council for Adult and
Experiential Learning. A number of departments and programs are also
individually accredited by, or are members of, professional organizations

WEB SITE

<http://www.american.edu>

AUSF 009542

FORM 990, PART IV - INVESTMENTS - SECURITIES

DESCRIPTION	ENDING BOOK VALUE
-----	-----
DEBT SECURITIES	93,627,503.
EQUITY SECURITIES	203,909,119.
OTHER:	
VENTURE CAPITAL ACCOUNTS	184,249.
REAL ESTATE INVESTMENTS	2,205,425.
CASH SURRENDER VALUE OF DONATED INSURANCE POLICIES	384,959.

TOTALS	300,311,255.

AUSF 009543

STATEMENT 11

THE AMERICAN UNIVERSITY

53-0196549

FORM 990, PART IV - OTHER ASSETS

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
DEBT COLLATERAL DEPOSITS	22,376,054.
DEFERRED FINANCIAL COSTS	4,262,754.
INTEREST IN PERPETUAL TRUST	12,500,824.
TOTALS	<u>39,139,632.</u>

AUSF 009544

STATEMENT 12

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 13

PART IV - LINE 64a - TAX-EXEMPT BOND LIABILITIES

DESCRIPTION	AMOUNT
DISTRICT OF COLUMBIA VARIABLE RATE WEEKLY DEMAND REVENUE BONDS (AMERICAN UNIVERSITY ISSUE) SERIES 1985, SECURED BY REAL PROPERTY AND A LETTER OF CREDIT, MATURING IN 2015.	48,900,000
DISTRICT OF COLUMBIA VARIABLE RATE WEEKLY DEMAND REVENUE BONDS (AMERICAN UNIVERSITY ISSUE) SERIES A, SECURED BY REAL PROPERTY AND A LETTER OF CREDIT, MATURING IN 2015.	12,000,000
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 1996, MATURING IN 2026, NET OF A DISCOUNT OF \$1,245,614	60,789,386
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 1999, MATURING IN 2028.	21,000,000
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 2003, MATURING IN 2033.	<u>37,000,000</u>
TOTAL	<u><u>179,689,386</u></u>

AUSF 009545

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 14

PART IV - LINE 64b - MORTGAGES AND OTHER NOTES PAYABLE

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Note Payable, variable rate, due in 2010	15,000,000
Note Payable, variable rate, due in 2011	<u>22,000,000</u>
TOTAL	<u><u>37,000,000</u></u>

AUSF 009546

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION	ENDING BOOK VALUE
-----	-----
REFUNDABLE ADVANCE FR. US GOVT DERIVATIVE INSTRUMENTS	7,526,670. 7,019,120.
TOTALS	----- 14,545,790. -----

AUSF 009547

FORM 990, PART IV-A - OTHER REVENUE ON RETURN BUT NOT ON BOOKS

DESCRIPTION -----	AMOUNT -----
SCHOLARSHIP ALLOWANCE	51,192,940.
TOTAL	<u>51,192,940.</u>

AUSF 009548

STATEMENT 16

THE AMERICAN UNIVERSITY

53-0196549

FORM 990, PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS

DESCRIPTION -----	AMOUNT -----
SCHOLARSHIP ALLOWANCE	51,192,940.
TOTAL	<u>51,192,940.</u>

AUSF 009549

STATEMENT 17

AMERICAN UNIVERSITY
FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
FY 2004

Statement 18

<u>NAME AND ADDRESS</u>	<u>TITLE AND TIME DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS **</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES</u>
BENJAMIN LADNER * WASHINGTON, DC	PRESIDENT FULL-TIME	\$ 633,000	\$ 181,177	\$ 6,647
CORNELIUS M. KERWIN WASHINGTON, DC	PROVOST FULL-TIME	\$ 349,333	\$ 88,759	NONE
DONALD L. MYERS WASHINGTON, DC	VP FINANCE & TREASURER FULL-TIME	\$ 350,667	\$ 87,871	\$549
MARY E. KENNARD WASHINGTON, DC	VP & UNIVERSITY COUNSEL FULL-TIME	\$ 249,500	\$ 60,855	NONE
GAIL SHORT HANSON WASHINGTON, DC	VP STUDENT SERVICES FULL-TIME	\$ 236,200	\$ 51,079	NONE
ALBERT CHECCIO WASHINGTON, DC	VP DEVELOPMENT FULL-TIME	\$ 295,667	\$ 64,214	NONE
ROBERT PASTOR WASHINGTON, DC	VP INTERNATIONAL AFFAIRS FULL-TIME	\$ 265,000	\$ 61,652	NONE
GRAND TOTALS		<u>\$ 2,379,367</u>	<u>\$ 595,607</u>	<u>\$ 7,196</u>

* In addition to the compensation and benefits shown, the president also is provided with qualified campus lodging, the value of which is excludable from taxable income under Internal Revenue Code section 119(d). This amount includes the value of life insurance provided pursuant to an agreement that provides, under certain limited circumstances, for American University to be reimbursed for the premiums it paid for such insurance.

** Includes deferred compensation amounts under a Board of Trustees approved executive compensation plan in accordance with Section 457(f) of the Internal Revenue Code. These amounts have not vested and are subject to substantial risk of forfeiture.

AUSF 009550

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 19

PART V - LIST OF OFFICERS, DIRECTORS AND TRUSTEES

BOARD OF TRUSTEES

Gary M. Abramson	Thomas A. Gottschalk
Leslie E. Bains	Leonard R. Jaskol
Michael D. Capellas	Margery Kraus
David M. Carmen	Benjamin Ladner
Edward R. Carr	A. Robyn Mathias
Jack C. Cassell	Bishop Felton Edwin May
Gary D. Cohn	John R. Petty
George J. Collins	Robert P. Pincus
Pamela M. Deese	Matthew S. Pittinsky
Jerome King Del Pino	Laurence C. Siegel
Fuad El-Hibri	Jeffrey A. Sine
Hani M.S. Farsi	A.W. (Pete) Smith
Michael R. Forman	Paul M. Wolff

Members of the Board of Trustees are not compensated. They may, however be reimbursed for business expenses incurred during activities related to the University. All may be reached c/o American University.

AUSF 009551

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE NO.	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
-----	-----
93A	STUDENT ASSESSMENTS FOR EDUCATIONAL PURPOSES.
93B	SALES AND SERVICES OF THE TEN RESIDENCE HALLS WHICH PROVIDE LIVING QUARTERS FOR 3,475 STUDENTS. ALSO PROVIDED ARE RECREATIONAL FACILITIES, DINING SERVICES, PARKING, AND OTHER SELF-SUPPORTING STUDENT, FACULTY AND STAFF SERVICES. LIBRARY COPY SERVICES.
93C	PUBLIC RADIO STATION (WAMU/FM) PROGRAM REVENUES OTHER THAN DIRECT PUBLIC SUPPORT.
93D	OTHER PROGRAM INCOME INCLUDING REIMBURSEMENTS, REFUNDS, AND RECOVERIES OF PRIOR YEARS COSTS.
103B	STUDENT LOAN INTEREST.

AUSF 009552

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D

OTHER THAN THE PAYMENT OF REASONABLE AND NOT EXCESSIVE COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR OFFICERS (AND TRUSTEES), THE UNIVERSITY KNOWS OF NO SIGNIFICANT TRANSACTION BETWEEN IT AND ANY PERSON DESCRIBED ABOVE OR AN ORGANIZATION OR CORPORATION WITH WHICH SUCH PERSON IS AFFILIATED OTHER THAN TRANSACTIONS IN THE NORMAL CONDUCT OF ITS ACTIVITIES (E.G. THE BORROWING OF MONEY FROM A BANK OF WHICH TRUSTEES MAY BE AN OFFICER OR THE PURCHASE OR PRODUCTS OF A CORPORATION OF WHICH A TRUSTEE MAY BE AN EMPLOYEE OR OFFICER). ALL SUCH TRANSACTIONS ARE CONDUCTED AT ARM'S LENGTH AND FOR GOOD AND SUFFICIENT CONSIDERATION. MOREOVER, IN SUCH INSTANCES, THE TRUSTEE OR OFFICER PLAYS NO SIGNIFICANT ROLE IN THE TRANSACTION.

AUSF 009553

STATEMENT 21

SCHEDULE A, PART III - EXPLANATION FOR LINE 3A

MOST DISBURSEMENTS IN FURTHERANCE OF THE UNIVERSITY'S EXEMPT PROGRAMS ARE MADE DIRECTLY FOR SALARY AND SIMILAR EXPENSES INCURRED DIRECTLY IN THE ACTIVE CONDUCT OF THE ACTIVITIES CONSTITUTING THE EXEMPT PURPOSE OR FUNCTION FOR WHICH THE UNIVERSITY IS ORGANIZED AND OPERATED. OTHERWISE, DISTRIBUTIONS IN FURTHERANCE OF THE UNIVERSITY'S EXEMPT PROGRAMS ARE MADE IN ACCORDANCE WITH PROCEDURES OR SUBJECT TO CONDITIONS ESTABLISHED BY THE UNIVERSITY'S GOVERNING BOARD DESIGNED TO ENSURE THAT INDIVIDUALS AND ORGANIZATIONS RECEIVING DISBURSMENTS FROM THE ORGANIZATION IN FURTHERANCE OF ITS EXEMPT PROGRAMS ARE ADEQUATELY INVESTIGATED TO ENSURE THAT THEY ARE QUALIFYING RECIPIENTS. STUDENTS RECEIVING SCHOLARSHIPS AND FELLOWSHIPS ARE JUDGED WORTHY BY THE UNIVERSITY'S ASSESSMENT ON THE BASIS OF ACADEMIC ACHIEVEMENT, FINANCIAL NEED AND OTHER SIMILAR STANDARDS AS REQUIRED BY LAW.

AUSF 009554

STATEMENT 22

SCHEDULE A, PART V - EXPLANATION FOR LINE 31

THE UNIVERSITY'S NON-DISCRIMINATORY POLICY TOWARDS RACE, CREED, COLOR NATIONAL ORIGIN, AGE, HANDICAP, OR SEX IS NOTED IN ALL ADMISSION CATALOGUES, APPLICATION FOR ADMISSION, TRANSFER GUIDES, NEWSPAPER ADS, BROADCAST MEDIA SOLICITATIONS FOR STUDENTS.

AUSF 009555

STATEMENT 23

SCHEDULE A, PART V -- EXPLANATION FOR LINE 34A

THE UNIVERSITY RECEIVES U.S. DEPARTMENT OF EDUCATION STUDENT AID FUNDS
USE OF SUCH FUNDS ARE AUDITED BY INDEPENDENT AUDITORS IN ACCORDANCE WITH
REGULATIONS AND PROCEDURES ISSUED BY THE FEDERAL GOVERNMENT.

AUSF 009556

STATEMENT 24

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury Internal Revenue Service

A For the 2002 calendar year, or tax year beginning 05/01, 2002, and ending 04/30/2003

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

C Name of organization THE AMERICAN UNIVERSITY, Number and street (or P.O. box if mail is not delivered to street address) Room/suite, C/O CONTROLLER'S OFFICE, BRANDYWINE BLDG., City or town, state or country, and ZIP + 4 WASHINGTON, DC 20016-8020

D Employer identification number 53-0196549, E Telephone number (202) 885-2841, F Accounting method: Cash, Accn, Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? Yes X, No

H(b) If "Yes," enter number of affiliates N/A

H(c) Are all affiliates included? N/A, Yes, No

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes, No X

i Enter 4-digit GEN

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

G Web site: WWW.AMERICAN.EDU

J Organization type (check only one) X 501(c) (3), 4947(a)(1) or 527

K Check here: If the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 331,029,010.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions.)

Table with 21 rows and 4 columns: Description, Sub-description, Amount, Total. Includes Revenue (lines 1-12), Expenses (lines 13-17), and Net Assets (lines 18-21). Total revenue: 147,760. Total expenses: 310,219,489. Net assets at end of year: 336,404,734.

PUBLIC DISCLOSURE COPY

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ 53,448,357, noncash \$ NONE)	53,448,357.	53,448,357.	STMT 5	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	2,328,566.		2,048,599.	279,966.
26	Other salaries and wages	122,474,163.	112,567,681.	6,731,782.	3,174,700.
27	Pension plan contributions	8,004,912.			
28	Other employee benefits	10,821,938.	24,207,561.	2,104,212.	827,433.
29	Payroll taxes	8,312,362.			
30	Professional fundraising fees	170,047.			170,047.
31	Accounting fees	447,694.		447,694.	
32	Legal fees	2,105,618.		2,105,618.	
33	Supplies	6,283,185.	5,034,638.	644,921.	603,626.
34	Telephone	1,153,344.	1,021,437.	52,435.	79,472.
35	Postage and shipping	2,253,715.	1,806,221.	82,788.	364,706.
36	Occupancy	11,471,045.	10,190,749.	151,088.	1,129,208.
37	Equipment rental and maintenance	5,156,518.	5,136,623.	15,509.	4,386.
38	Printing and publications	3,588,530.	2,548,612.	116,989.	922,929.
39	Travel	5,370,985.	4,801,789.	342,652.	226,544.
40	Conferences, conventions, and meetings				
41	Interest	9,782,214.	9,782,214.		
42	Depreciation, depletion, etc. (attach schedule)	19,720,431.	19,680,099.		40,332.
43	Other expenses not covered above (itemize): STMT 7	37,325,865.	34,958,093.	1,346,939.	1,020,833.
b THE SUM OF LINES 27A, 28A AND 29A ARE REPORTED ON					
c LINE 28B, C & D.					
d					
e					
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	310,219,489.	285,184,074.	16,191,226.	8,844,189.

Joint Costs: Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See page 24 of the instructions.)

What is the organization's primary exempt purpose? STMT 8

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a	INSTRUCTION AND DEPARTMENTAL RESEARCH STATEMENT 9 (Grants and allocations \$ _____)	89,075,357.
b	SCHOLARSHIPS & FELLOWSHIPS STATEMENT 9 (Grants and allocations \$ 53,448,357)	53,448,357.
c	AUXILIARY ENTERPRISES STATEMENT 9 (Grants and allocations \$ _____)	37,674,840.
d	ACADEMIC SUPPORT STATEMENT 9 (Grants and allocations \$ _____)	32,124,412.
e	Other program services (attach schedule) STMT 9 (Grants and allocations \$ _____)	72,861,108.
f	Total of Program Service Expenses (should equal line 44, column (B), Program services).	285,184,074.

Part IV Balance Sheets (See page 24 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)	
		Beginning of year		End of year	
Assets	45 Cash - non-interest-bearing		37,384	45	39,000
	46 Savings and temporary cash investments		47,543,286	46	47,908,000
	47a Accounts receivable	47a	11,170,661		
	b Less: allowance for doubtful accounts	47b	689,000		
			12,283,031	47c	10,481,660
	48a Pledges receivable	48a	17,323,714		
	b Less: allowance for doubtful accounts	48b	3,112,000		
			16,269,178	48c	14,211,710
	49 Grants receivable			49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a Other notes and loans receivable (attach schedule)	51a	8,614,253		
	b Less: allowance for doubtful accounts	51b	850,000		
			7,628,260	51c	7,764,250
	52 Inventories for sale or use		45,237	52	45,237
	53 Prepaid expenses and deferred charges		428,956	53	884,580
54 Investments - securities (attach schedule) STMT 10 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		198,791,016	54	199,441,360	
55a Investments - land, buildings, and equipment: basis	55a				
b Less: accumulated depreciation (attach schedule)	55b				
			55c		
56 Investments - other (attach schedule)			56		
57a Land, buildings, and equipment: basis	57a	462,560,803			
b Less: accumulated depreciation (attach schedule) STMT 6	57b	185,977,647			
		270,769,256	57c	276,583,156	
58 Other assets (describe <input type="checkbox"/> STMT 11)		19,568,592	58	49,507,473	
59 Total assets (add lines 45 through 58) (must equal line 74)		573,364,196	59	606,866,541	
Liabilities	60 Accounts payable and accrued expenses		17,982,730	60	20,231,830
	61 Grants payable			61	
	62 Deferred revenue		14,260,644	62	14,491,446
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a Tax-exempt bond liabilities (attach schedule) STMT 12		145,124,386	64a	180,939,386
	b Mortgages and other notes payable (attach schedule) STMT 13		36,636,975	64b	37,000,000
	65 Other liabilities (describe <input type="checkbox"/> STMT 14)		12,321,832	65	17,799,145
66 Total liabilities (add lines 60 through 65)		226,326,567	66	270,461,807	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted		273,555,244	67	265,395,484
	68 Temporarily restricted		23,781,010	68	20,942,722
	69 Permanently restricted		49,701,375	69	50,066,528
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70 Capital stock, trust principal, or current funds			70	
	71 Paid-in or capital surplus, or land, building, and equipment fund			71	
	72 Retained earnings, endowment, accumulated income, or other funds			72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		347,037,629	73	336,404,734
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)		573,364,196	74	606,866,541

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See page 27 of the instructions.)

		Yes
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X
78b	If "Yes," has it filed a tax return on Form 990-T for this year?	X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	
	b If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.	
81a	Enter direct or indirect political expenditures. See line 81 instructions	NONE
81b	Did the organization file Form 1120-POL for this year?	N/A
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X
82b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	NOT VALUED
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	N/A
	b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85f below unless the organization received a waiver for proxy tax owed for the prior year.	N/A
	c Dues, assessments, and similar amounts from members	N/A
	d Section 162(e) lobbying and political expenditures	N/A
	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	N/A
	f Taxable amount of lobbying and political expenditures (line 85d less 85e)	N/A
	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A
	h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	N/A
	b Gross receipts, included on line 12, for public use of club facilities	N/A
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	N/A
	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> NONE ; section 4912 <input type="checkbox"/> NONE ; section 4955 <input type="checkbox"/> NONE	
	b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	
	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	
	d Enter: Amount of tax on line 89c, above, reimbursed by the organization	NONE
90a	List the states with which a copy of this return is filed <input type="checkbox"/> DISTRICT OF COLUMBIA	N/A
90b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	4780
91	The books are in care of <input type="checkbox"/> CONTROLLER Telephone no. <input type="checkbox"/> (202) 885-2841 Located at <input type="checkbox"/> AMERICAN UNIVERSITY, WASHINGTON, DC ZIP + 4 <input type="checkbox"/> 20016-8020	
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	N/A

Part VII Analysis - Income-Producing Activities (See page 31 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt funcio income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a TUITION & FEES					241,999
b AUX. ENTERPRISES	611310	74,487			35,066
c PBLC RADIO STATION					3,059
d LIBRARY COPY SERV					220
e MISC PROGS & CONT					605
f Medicare/Medicaid payments					
g Fees and contracts from government agencies			21	9,015,213	
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	1,458,352	
96 Dividends and interest from securities			14	3,870,918	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	2,618,822	
100 Gain or (loss) from sales of assets other than inventory			18	-12,395,749	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b STD LOAN INTEREST					147,7
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		74,487		4,567,556	281,099,0
105 Total (add line 104, columns (B), (D), and (E))					285,741,1

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
1	STMT 19

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

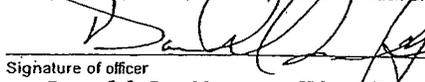
Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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.

Please Sign Here

Signature of officer:  Date: 13/12/04
 Donald L. Myers, Vice President of Finance and Treasurer
 Type or print name and title.

Paid Preparer's Use Only

Preparer's signature:  Date: 3/9/04 Check if self-employed:
 Firm's name (or yours if self-employed): RPMG LLP
 address, and ZIP + 4: 2001 M STREET, NW WASHINGTON 20036-3310
 EIN: 13-5565207 Phone no.: 202-533-3000

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c),
(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust
Supplementary Information - (See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0

2002

Name of the organization

THE AMERICAN UNIVERSITY

Employer identification number

53-0196549

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>CLAUDIO GROSSMAN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	DEAN & PROFESSOR FULL-TIME	277,733.	32,729.	NON
<u>MYRON ROOMKIN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	DEAN & PROFESSOR FULL-TIME	258,272.	33,819.	NON
<u>JEFFREY JONES</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	HEAD BASKETBALL COACH FULL-TIME	230,400.	25,602.	NON
<u>PETER JASZI</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	PROFESSOR FULL-TIME	229,273.	34,791.	NON
<u>ANDREW POPPER</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	PROFESSOR FULL-TIME	215,733.	31,686.	NON
Total number of other employees paid over \$50,000	▶ 467			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>HOGAN & HARTSON, LLP</u> WASHINGTON, DC	LEGAL	1,060,883.
<u>KPMG LLP</u> WASHINGTON, DC	AUDIT & TAX	447,694.
<u>BEARING POINT</u> MCLEAN, VA	CONSULTING	393,876.
<u>FITCH, EVEN, TABIN & FLANNERY</u> WASHINGTON, DC	LEGAL	304,693.
<u>BEVERIDGE & DIAMOND, PC</u> WASHINGTON, DC	LEGAL	267,542.
Total number of others receiving over \$50,000 for professional services	▶ 5	

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

Schedule A (Form 990 or 990-EZ) 2002

JSA
2E1210 1.000

Part III Statements About Activities (See page 2 of the instructions.)

Table with 3 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation...; 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts...; 3. Does the organization make grants for scholarships, fellowships, student loans, etc.?; 4. Do you have a section 403(b) annuity plan for your employees?; Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions.)

- The organization is not a private foundation because it is: (Please check only ONE applicable box.)
5 [] A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
6 [X] A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
7 [] A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
8 [] A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
9 [] A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
10 [] An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
11a [] An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
11b [] A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
12 [] 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 charitable, etc., 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). (Also complete the Support Schedule in Part IV-A.)
13 [] An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above. Header: Provide the following information about the supported organizations. (See page 5 of the instructions.)

14 [] An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)
JSA 2E1220 1.000 Schedule A (Form 990 or 990-EZ) 2002

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting. **NOT APPLICABLE**

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 **NOT APPLICABLE** **26a**

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts **26b**

c Total support for section 509(a)(1) test: Enter line 24, column (e) **26c**

d Add: Amounts from column (e) for lines: 18 _____ 19 _____
 22 _____ 26b _____ **26d**

e Public support (line 26c minus line 26d total) **26e**

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) **26f** %

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person. Do not file this list with your return. Enter the sum of such amounts for each year:

(2001) _____ (2000) _____ (1999) **NOT APPLICABLE** (1998) _____

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the "excess amounts") for each year:

(2001) _____ (2000) _____ (1999) _____ (1998) _____

c Add: Amounts from column (e) for lines: 15 _____ 16 _____
 17 _____ 20 _____ 21 _____ **27c**

d Add: Line 27a total _____ and line 27b total _____ **27d**

e Public support (line 27c total minus line 27d total) **27e**

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) **27f**

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) **27g** %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) **27h** %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15. **NONE**

Part V Private School Questionnaire (See page 7 of the instructions.)
 (To be completed **ONLY** by schools that checked the box on line 6 in Part IV)

		Yes	No
29	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?	X	
30	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?	X	
31	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, attach a separate statement.)	X	
STMT 21			
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		X
b	Admissions policies?		X
c	Employment of faculty or administrative staff?		X
d	Scholarships or other financial assistance?		X
e	Educational policies?		X
f	Use of facilities?		X
g	Athletic programs?		X
h	Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	X	
STMT 22			
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		X
35	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," attach an explanation	X	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

(To be completed ONLY by an eligible organization that filed Form 5768) NOT APPLICABLE

- Check a if the organization belongs to an affiliated group.
- Check b if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is -		
	Not over \$500,000 20% of the amount on line 40		
	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		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

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 instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
		NONE

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Schedule of Contributors

2002

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

Name of organization

Employer identification number

THE AMERICAN UNIVERSITY

53-0196549

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule. (Note: Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General Rule and a Special Rule - see instructions.)

General Rule -

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules -

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

AUSF 009569

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc., purposes (sections 170(c)(4), 2055(a)(3), or 2522(a)(3)) -

List in Part I each contributor whose contributions total more than \$1,000 during the year that were for a religious, charitable, etc., purpose. To determine the \$1,000, aggregate all of a contributor's gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that received any charitable contributions and listed any charitable contributors on Part I must also complete Part III.

If a section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list any charitable contributors on Part I, check the box on line A at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided. The organization need not complete and attach Part III.

Specific Instructions

Note: You may duplicate Parts I, II, and III if more copies are needed. Number each page of each Part.

Part I. In column (a), identify the first contributor listed as no. 1 and the second contributor as no. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year, and the type of contribution (e.g., whether an individual, payroll, or noncash contribution). Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually).

Part II. In column (a), show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution fully. Report on property with readily determinable market value (i.e., market quotations for securities) by listing its fair market value (FMV). For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes must complete Parts I through III for those persons whose gifts totaled more than \$1,000 during the year. Show also, in the heading of Part III, total gifts that were \$1,000 or less and were for a religious, charitable, etc., purpose. Complete this information only on the first Part III page.

If an amount is set aside for a religious, charitable, etc., purpose, show in column (d) how the amount is held (e.g., whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column (e) and explain the relationship between the two organizations.

AUSF 009570

Name of organization

THE AMERICAN UNIVERSITY

Page to of 1

Employer identification number

53-0196549

Part I Contributors (See Specific Instructions.)

(a) No.	(c) Aggregate contributions	(d) Type of contribution
2	1,600,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	862,444.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	4,867,302.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 1

PART I - LINE 1 - CONTRIBUTIONS, GIFTS, GRANTS AND SIMILAR AMOUNTS RECEIVED

Contributions in excess of 2% of the total contributions (\$343,527) have been reported on Schedule B of Form 990. Pursuant to IRS Regulations, this information is not subject to public disclosure.

STATEMENT 1

AUSF 009572

FORM 990, PART I - OTHER INVESTMENT INCOME

DESCRIPTION

AMOUNT

ENDOWMENT

2,618,82

TOTAL

2,618,82

AUSF 009573

STATEMENT 2

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 3

PART 1 - LINE 8 - SALE OF ASSETS OTHER THAN INVENTORY

GROSS AMOUNTS FROM SALES OF PUBLICLY TRADED SECURITIES	15,715,796
COST OR OTHER BASIS	<u>28,111,545</u>
GAIN/ (LOSS) FROM SALE OF PUBLICLY TRADED SECURITIES	<u><u>(12,395,749)</u></u>

STATEMENT 3

AUSF 009574

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES

DESCRIPTION

AMOUNT

NET UNREALIZED LOSS ON INVESTMENTS

3,330,871.

TOTAL

3,330,871.

AUSF 009575

STATEMENT 4

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 5

PART II - LINE 22 - GRANTS AND ALLOCATIONS

A list of recipients of scholarships and fellowships is on file at the institution and is available on request. Although there may be recipients who are related to persons having an interest in the institution, such recipients are selected on an equal, objectively determinable basis with other recipients. That is, all students receiving scholarships and fellowships are judged worthy by the institution's assessment on the basis of academic achievement, financial need and other similar standards.

Total Scholarships & Fellowships amount to \$53,448,357

STATEMENT 5

AUSF 009576

AMERICAN UNIVERSITY
 EIN: 53-0196549
 YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 6

PART IV-LINE 57a-LAND, BUILDING, AND EQUIPMENT
 PART IV-LINE 57b- ACCUMULATED DEPRECIATION

CATEGORY	BASIS	ACCUM. DEPRECIATION	BOOK VALUE
LAND	29,572,722		29,572,722
LAND IMPROVEMENTS	8,717,068	4,877,120	3,839,948
SUB-TOTAL	38,289,790	4,877,120	33,412,670
BUILDINGS	300,875,366	92,666,163	208,209,203
EQUIPMENT	109,522,214	84,964,569	24,557,645
VEHICLES	3,319,683	2,885,823	433,860
DONATED EQUIPMENT	954,569	479,000	475,569
ART COLLECTION	458,816	104,972	353,844
SUB-TOTAL	114,255,282	88,434,364	25,820,918
CONSTRUCTION IN PROGRESS	9,140,365		9,140,365
TOTALS	462,560,803	185,977,647	276,583,156

PART II-LINE 42-DEPRECIATION

ACCUMULATED DEPRECIATION-4/30/02	166,257,216
DEPRECIATION EXPENSE	19,720,431
ACCUMULATED DEPRECIATION-4/30/03	185,977,647

Depreciation is computed by the straight-line method over the estimated useful lives of the assets. The estimated useful lives are: Buildings, generally 50 years; Land Improvements, 20 years; Equipment, 5 years; and Art Collections, 50 years.

Facilities/Physical Plant

The 76-acre main campus and 8-acre Tenly satellite campus are within one mile of each other. The Washington College of Law is located on Massachusetts Avenue, a half mile from the main campus. University facilities include administrative and academic buildings; housing for 3,475; an interdenominational religious center; specialized natural science facilities; 19 computer laboratories around campus, including a computer center open 24 hours a day; two electronic auditoriums; numerous classrooms with the latest in multimedia presentation capability; radio and TV studios; recital halls; a small theater; and a comprehensive, multipurpose sports and convocation center.

STATEMENT 6

AUSF 009577

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
CONTRACTUAL EXPENSES	23252686.	22454847.	473,758.	324,081.
CONSULTANTS/PROFESSIONAL SVCS	2,763,183.	1,782,583.	473,311.	507,289.
FOOD SERVICES	3,477,120.	3,013,753.	297,850.	165,517.
ADVERTISING	982,598.	934,218.	38,708.	9,672.
INSURANCE	4,017,080.	4,165,237.	-148,157.	
MEMBERSHIPS & DUES	1,067,697.	993,877.	67,883.	5,937.
BANK SERVICE CHARGES	1,091,746.	981,773.	101,636.	8,337.
TAXES & PERMITS	75,755.	74,805.	950.	
OTHER LEGAL COSTS	59,000.	18,000.	41,000.	
BAD DEBT EXPENSE	539,000.	539,000.		
TOTALS	<u>37325865.</u>	<u>34958093.</u>	<u>1,346,939.</u>	<u>1,020,833.</u>

AUSF 009578

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

AMERICAN UNIVERSITY IS AN INDEPENDENT, COEDUCATIONAL UNIVERSITY
CHARTERED BY AN ACT OF CONGRESS IN 1893.

AUSF 009579

STATEMENT 8

PART III - STATEMENT OF PROGRAM SERVICES RENDERED

American University is an independent, coeducational institution of higher education. All 50 states, the District of Columbia, Puerto Rico and the territories, and nearly 150 foreign countries are represented in its student body.

- a. **INSTRUCTION :** American University offers a wide range of graduate and undergraduate degree programs as well as non-degree study. Students have the opportunity to create individual interdisciplinary programs at the bachelor's and master's levels. Certificate programs and an associate degree program are offered as well. The current enrollment of the University is approximately 11,500 students in 57 bachelor's programs, 53 master's programs, 10 doctoral programs, and J.D., S.J.D. and LL.M. programs. The enrollment includes approximately 5,600 undergraduate, 5,000 graduate students and 900 non-degree students. Freshman enrollment is 2,051.

The faculty consists of 577 full-time and 475 adjunct members. Of the full-time faculty, 96 percent hold doctoral degrees or highest degrees in their field.

EXPENSES

89,075,357

- b. **SCHOLARSHIPS AND FELLOWSHIPS:** Financial aid to students includes scholarships, remitted tuition and stipends for both undergraduate and graduate study. Approximately 60% of the students receive some form of Financial Aid. For the academic year, 3,020 degrees were conferred.

EXPENSES

53,448,357

- c. **AUXILIARY ENTERPRISES:** University dormitories consisting of ten residence halls provide living quarters for 3,475 students. Also provided are recreational facilities, dining services, parking, and other self-supporting faculty, staff and student services.

EXPENSES

37,674,840

- d. **ACADEMIC SUPPORT:** The University libraries (approximately 1.3 million volumes held); academic computer services; administrative offices and support for the six principal academic divisions; the College of Arts and Sciences, with twenty-two teaching units; the School of Communication; the KOGOD School of Business; the School of International Service; the School of Public Affairs; and the Washington College of Law. The University also provides undergraduate study-abroad programs in Asia, Latin America, and Europe as well as the nationally acclaimed Washington Semester Program.

EXPENSES

32,124,412

Lines A - D subtotal

212,322,966

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 9

PART III - LINE e - OTHER PROGRAM SERVICES

STUDENT SERVICES

Financial aid and enrollment services; University Registrar; Career Center; health and counseling; sports and recreation; student learning and development programs; student life centers; intercultural programs and services; the Kay Spiritual Life Center.

32,680,054

INSTITUTIONAL SUPPORT

Includes expenditures for information technology, telecommunications, space management, safety, security, mail and transportation services. Also includes general operating expenses not allocated to Management and General and Fundraising.

20,858,106

RESEARCH

Research and technical assistance projects funded primarily by federal & state agencies. Federal Programs are audited in accordance with OMB Circular A-133.

10,801,207

PUBLIC SERVICE

The Operation of WAMU 88.5 FM a 24-hour, 50,000 watt public radio station, licensed to American University since 1961. WAMU serves more than 450,000 listeners in Virginia, Maryland, and the District of Columbia with news, talk programming, and traditional American music.

8,521,741

Line E - subtotal

72,861,108

Line A - D subtotal

212,322,966

Total Program Expenses

285,184,074

ACCREDITATION

American University is accredited by the Middle States Association of Colleges and Secondary Schools and is recognized by the University Senate of the United Methodist Church. AU is a member of the National University Continuing Education Association and the Council for Adult and Experiential Learning. A number of departments and programs are also individually accredited by, or are members of, professional organizations

WEB SITE

<http://www.american.edu>

AUSF 009581

FORM 990, PART IV - INVESTMENTS - SECURITIES

DESCRIPTION	ENDING BOOK VALUE
-----	-----
DEBT SECURITIES	42,662,475.
EQUITY SECURITIES	153,900,145.
OTHER:	
VENTURE CAPITAL ACCOUNTS	302,970.
REAL ESTATE INVESTMENTS	2,190,815.
CASH SURRENDER VALUE OF DONATED INSURANCE POLICIES	384,959.

TOTALS	199,441,364.
	=====

AUSF 009582

THE AMERICAN UNIVERSITY

53-0196549

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION	ENDING BOOK VALUE
DEBT COLLATERAL DEPOSITS	33,566,724.
DEFERRED FINANCIAL COSTS	4,473,302.
INTEREST IN PERPETUAL TRUST	11,467,447.
TOTALS	<u>49,507,473.</u>

AUSF 009583

STATEMENT 11

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 12

PART IV - LINE 64a - TAX-EXEMPT BOND LIABILITIES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
DISTRICT OF COLUMBIA VARIABLE RATE WEEKLY DEMAND REVENUE BONDS (AMERICAN UNIVERSITY ISSUE) SERIES 1985, SECURED BY REAL PROPERTY AND A LETTER OF CREDIT, MATURING IN 2015.	48,900,000
DISTRICT OF COLUMBIA VARIABLE RATE WEEKLY DEMAND REVENUE BONDS (AMERICAN UNIVERSITY ISSUE) SERIES A, SECURED BY REAL PROPERTY AND A LETTER OF CREDIT, MATURING IN 2015.	12,000,000
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 1996, MATURING IN 2026, NET OF A DISCOUNT OF \$1,300,614	62,039,386
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 1999, MATURING IN 2028.	21,000,000
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 2003, MATURING IN 2033.	<u>37,000,000</u>
TOTAL	<u><u>180,939,386</u></u>

STATEMENT 12

AUSF 009584

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 13

PART IV - LINE 64b - MORTGAGES AND OTHER NOTES PAYABLE

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Note Payable, variable rate, due in 2010	15,000,000
Note Payable, variable rate, due in 2011	<u>22,000,000</u>
TOTAL	<u><u>37,000,000</u></u>

STATEMENT 13

AUSF 009585

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION	ENDING BOOK VALUE
-----	-----
REFUNDABLE ADVANCE FR. US GOVT DERIVATIVE INSTRUMENTS	7,214,987. 10,584,158.
TOTALS	----- 17,799,145. =====

AUSF 009586

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

DESCRIPTION	AMOUNT
-----	-----
SCHOLARSHIP ALLOWANCE	-47,278,455.
TOTAL	----- -47,278,455. =====

AUSF 009587

STATEMENT 15

FORM 990, PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS

DESCRIPTION	AMOUNT
SCHOLARSHIP ALLOWANCE	47,278,455.
TOTAL	47,278,455.

AUSF 009588

AMERICAN UNIVERSITY
 FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
 FY 2003

53-0196549

STATEMENT 17

<u>NAME AND ADDRESS</u>	<u>TITLE AND TIME DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES</u>
BENJAMIN LADNER * WASHINGTON, DC	PRESIDENT FULL-TIME	\$ 565,833	\$ 48,527	\$ 8,746
DONALD L. MYERS WASHINGTON, DC	VP FINANCE & TREASURER FULL-TIME	\$ 329,333	\$ 36,354	\$ 378
CORNELIUS M. KERWIN WASHINGTON, DC	PROVOST FULL-TIME	\$ 327,733	\$ 39,430	NONE
MARY E. KENNARD WASHINGTON, DC	VP & UNIVERSITY COUNSEL FULL-TIME	\$ 239,967	\$ 35,036	NONE
WILLIAM T. MYERS WASHINGTON, DC	VP ENROLLMENT SERVICES FULL-TIME	\$ 218,733	\$ 31,437	NONE
GAIL SHORT HANSON WASHINGTON, DC	VP STUDENT SERVICES FULL-TIME	\$ 217,000	\$ 29,130	NONE
ALBERT CHECCIO WASHINGTON, DC	VP DEVELOPMENT FULL-TIME	\$ 279,967	\$ 32,640	NONE
ROBERT PASTOR WASHINGTON, DC	VP INTERNATIONAL AFFAIRS FULL-TIME	\$ 150,000	\$ 29,999	NONE
GRAND TOTALS		<u>\$ 2,328,566.64</u>	<u>\$ 282,552.60</u>	<u>\$ 9,124.00</u>

* In addition to the compensation and benefits shown, the president also is provided with qualified campus lodging, the value of which is excludable from taxable income under Internal Revenue Code section 119(d).

In FY 2000, the entire structure and level of executive compensation was reviewed by a special committee of the Board of Trustees, relying upon the independent advice of PriceWaterhouseCoopers consultants.

AUSF 009589

PART V - LIST OF OFFICERS, DIRECTORS AND TRUSTEES

George J. Collins, Chair
Leslie E. Bains, Vice Chair

Gary M. Abramson	William I Jacobs
Abbey J. Butler	Leonard R. Jaskol
Michael D. Capellas	Margery Kraus
David M. Carmen	Benjamin Ladner
Jack C. Cassell	A. Robin Mathias
Edward R. Carr	Bishop Felton Edwin May
Gary D. Cohn	John R. Petty
Pamela M. Deese	Robert P. Pincus
Jerome King Del Pino	Matthew Pittinsky
Hani M. S. Farsi	Lawrence C. Siegel
Michael R. Forman	Jeffrey A. Sine
Thomas A. Gottschalk	A. W. Pete Smith
	Paul Martin Wolff

Members of the Board of Trustees are not compensated. They may, however be reimbursed for business expenses incurred during activities related to the University. All may be reached c/o American University.

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE NO.	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
93A	STUDENT ASSESSMENTS FOR EDUCATIONAL PURPOSES.
93B	SALES AND SERVICES OF THE TEN RESIDENCE HALLS WHICH PROVIDE LIVING QUARTERS FOR 3,475 STUDENTS. ALSO PROVIDED ARE RECREATIONAL FACILITIES, DINING SERVICES, PARKING, AND OTHER SELF-SUPPORTING STUDENT, FACULTY AND STAFF SERVICES.
93C	PUBLIC RADIO STATION (WAMU/FM) PROGRAM REVENUES OTHER THAN DIRECT PUBLIC SUPPORT.
93D	LIBRARY COPY SERVICES.
93E	OTHER PROGRAM INCOME INCLUDING REIMBURSEMENTS, REFUNDS, AND RECOVERIES OF PRIOR YEARS COSTS.
103B	STUDENT LOAN INTEREST.

AUSF 009591

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990 SCHEDULE A

STATEMENT 20

PART III-QUESTION 2d

Other than the payment of reasonable and not excessive compensation and reimbursement of expenses for officers (and trustees), the University knows of no significant transaction between it and any person described above or an organization or corporation with which such person is affiliated other than transactions in the normal conduct of its activities (e.g. the borrowing of money from a bank of which the trustees may be an officer or the purchase of products of a corporation of which a trustee may be an employee or officer). All such transactions are conducted at arm's length and for good and sufficient consideration. Moreover, in such instances, the trustee or officer plays no significant role in the transaction.

PART III- QUESTION 3

Most disbursements in furtherance of the University's exempt programs are made directly for salary and similar expenses incurred directly in the active conduct of the activities constituting the exempt purpose or function for which the University is organized and operated. Otherwise, disbursements in furtherance of the University's exempt programs are made in accordance with procedures or subject to conditions established by the University's governing board designed to ensure that individuals and organizations receiving disbursements from the organization in furtherance of its exempt programs are adequately investigated to ensure that they are qualifying recipients. Students receiving scholarships and fellowships are judged worthy by the University's assessment on the basis of academic achievement, financial need and other similar standards as required by law.

PART VII- QUESTION 51-Line b(ii)

The University, in its normal course of business, purchases from approximately 80 non charitable exempt organizations (e.g. American Bar Association; American Institute of CPA's ' National Association of College & University Business Officers; National Collegiate Athletic Association. etc.) various publications, textbooks and audiovisual materials. These purchases, either for resale to students or for use in the University's instruction, research and public service programs, are made at the fair market value. Further information is available upon request.

STATEMENT 20

AUSF 009592

SCHEDULE A, PART V - EXPLANATION FOR LINE 31

THE UNIVERSITY'S NON-DISCRIMINATORY POLICY TOWARDS RACE, CREED, COLOR NATIONAL ORIGIN, AGE, HANDICAP, OR SEX IS NOTED IN ALL ADMISSION CATALOGUES, APPLICATION FOR ADMISSION, TRANSFER GUIDES, NEWSPAPER ADS, AND BROADCAST MEDIA SOLICITATIONS FOR STUDENTS.

AUSF 009593

STATEMENT 21

SCHEDULE A, PART V - EXPLANATION FOR LINE 34A

THE UNIVERSITY RECEIVES U.S. DEPARTMENT OF EDUCATION STUDENT AID FUNDS. USE OF SUCH FUNDS ARE AUDITED BY INDEPENDENT AUDITORS IN ACCORDANCE WITH REGULATIONS AND PROCEDURES ISSUED BY THE FEDERAL GOVERNMENT.

AUSF 009594

STATEMENT 22

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2001

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2001 calendar year, or tax year beginning 05/01, 2001, and ending 04/30/2002

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: THE AMERICAN UNIVERSITY. D Employer identification number: 53-0196549. E Telephone number: (202) 885-2841.

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? Yes [X] No. H(b) If "Yes," enter number of affiliates: N/A. H(c) Are all affiliates included? N/A. H(d) Is this a separate return filed by an organization covered by a group ruling? Yes [X] No.

G Web site: WWW.AMERICAN.EDU

J Organization type (check only one) [X] 501(c)(3) (insert no.) 4947(a)(1) or 527

K Check here [] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

I Enter 4-digit GEN. M Check [] if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12. 375,536,246.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

Table with 21 rows and 3 columns: Description, Sub-Category, Amount. Includes Revenue (lines 1-12), Expenses (lines 13-17), and Net Assets (lines 18-21). Total revenue: 267,036. Total expenses: 8,790,696. Net assets at end of year: 347,037,629.

PUBLIC DISCLOSURE COPY

For Paperwork Reduction Act Notice, see the separate instructions.

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u>49,101,741</u> , noncash \$ <u>NONE</u>)	49,101,741.	49,101,741.	STMT 5	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	2,123,667.			
26	Other salaries and wages	106,686,614.	97,780,758.	1,857,334.	266,333.
27	Pension plan contributions	7,454,458.		6,210,538.	2,695,318.
28	Other employee benefits	10,719,665.	23,327,705.		
29	Payroll taxes	7,845,746.		1,975,296.	716,868.
30	Professional fundraising fees	155,597.			
31	Accounting fees	508,325.			155,597.
32	Legal fees	2,366,771.		508,325.	
33	Supplies	5,414,110.	4,111,167.	2,366,771.	
34	Telephone	1,080,141.	992,085.	691,074.	611,869.
35	Postage and shipping	1,733,624.	1,459,615.	32,404.	55,652.
36	Occupancy	12,149,135.	9,811,644.	364,474.	274,009.
37	Equipment rental and maintenance	1,555,556.	1,555,556.		1,973,017.
38	Printing and publications	3,595,482.	2,807,565.	107,864.	
39	Travel	4,937,011.	4,483,587.	217,228.	680,053.
40	Conferences, conventions, and meetings				236,196.
41	Interest	9,245,000.	9,245,000.		
42	Depreciation, depletion, etc. (STMT schedule)	14,888,217.	14,836,872.		
43	Other expenses not covered above (itemize): STMT 7	44,487,359.	43,063,124.	349,796.	51,345.
b					1,074,439.
c					
d					
e					
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	286,048,219.	262,576,419.	14,681,104.	8,790,696.

Joint Costs. Check if you are following SOP 98-2.
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24.)

What is the organization's primary exempt purpose? **STMT 8**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a INSTRUCTION AND DEPARTMENTAL RESEARCH STATEMENT 9	
b SCHOLARSHIPS & FELLOWSHIPS STATEMENT 9	(Grants and allocations \$ _____) 86,966,068.
c AUXILIARY ENTERPRISES STATEMENT 9	(Grants and allocations \$ <u>49,101,741</u>) 49,101,741.
d ACADEMIC SUPPORT STATEMENT 9	(Grants and allocations \$ _____) 31,652,433.
e Other program services (attach schedule) STMT 9	(Grants and allocations \$ _____) 28,597,852.
f Total of Program Service Expenses (should equal line 44, column (B), Program services).	66,258,325.

Part IV Balance Sheets (See Specific Instructions on page 24.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)	
		Beginning of year		End of year	
Assets	45 Cash - non-interest-bearing		39,822	45	37,384
	46 Savings and temporary cash investments		20,582,270	46	47,543,286
	47a Accounts receivable	47a	12,944,031		
	b Less: allowance for doubtful accounts	47b	661,000		
			13,430,827	47c	12,283,031
	48a Pledges receivable	48a	21,594,178		
	b Less: allowance for doubtful accounts	48b	5,325,000		
			15,940,770	48c	16,269,178
	49 Grants receivable			49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a Other notes and loans receivable (attach schedule)	51a	8,478,260		
	b Less: allowance for doubtful accounts	51b	850,000		
			7,373,978	51c	7,628,260
	52 Inventories for sale or use			52	45,237
	53 Prepaid expenses and deferred charges			53	428,956
54 Investments - securities (attach schedule) STMT 10 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV			54	198,791,016	
55a Investments - land, buildings, and equipment: basis	55a				
b Less: accumulated depreciation (attach schedule)	55b				
			55c		
56 Investments - other (attach schedule)			56		
57a Land, buildings, and equipment: basis	57a	437,026,472			
b Less: accumulated depreciation (attach schedule)	57b	166,257,216			
		232,235,603	57c	270,769,256	
58 Other assets (describe STMT 11)		30,577,385	58	19,568,592	
59 Total assets (add lines 45 through 58) (must equal line 74)		541,946,191	59	573,364,196	
Liabilities	60 Accounts payable and accrued expenses		15,321,336	60	17,982,730
	61 Grants payable			61	
	62 Deferred revenue			62	14,260,644
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a Tax-exempt bond liabilities (attach schedule) STMT 12		146,254,386	64a	145,124,386
	b Mortgages and other notes payable (attach schedule) STMT 13		14,823,864	64b	36,636,975
	65 Other liabilities (describe STMT 14)		6,495,437	65	12,321,832
66 Total liabilities (add lines 60 through 65)		197,319,427	66	226,326,567	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted		275,986,722	67	273,555,244
	68 Temporarily restricted		19,817,164	68	23,781,010
	69 Permanently restricted		48,822,878	69	49,701,375
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70 Capital stock, trust principal, or current funds			70	
	71 Paid-in or capital surplus, or land, building, and equipment fund			71	
	72 Retained earnings, endowment, accumulated income, or other funds			72	
	73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19; and column (B) must equal line 21)		344,626,764	73	347,037,629
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)		541,946,191	74	573,364,196

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See Specific Instructions on page 27.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? If "Yes," has it filed a tax return on Form 990-T for this year?	X	
78a	X	
78b	X	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? b If "Yes," enter the name of the organization		X
_____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a Enter direct or indirect political expenditure. See line 81 instructions	81a	NONE
b Did the organization file Form 1120-POL for this year?	81b	N/A
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82a	X
82b	NOT VALUED	
83a Did the organization comply with the public inspection requirements for returns and exemption applications? b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83a	X
83b	X	
84a Did the organization solicit any contributions or gifts that were not tax deductible? b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84a	N/A
84b	N/A	
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85a	N/A
85b	N/A	
c Dues, assessments, and similar amounts from members	85c	N/A
d Section 162(e) lobbying and political expenditures	85d	N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount in 85f? h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85g	N/A
85h	N/A	
86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 b Gross receipts, included on line 12, for public use of club facilities	86a	N/A
86b	N/A	
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87a	N/A
87b	N/A	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> NONE; section 4912 <input type="checkbox"/> NONE; section 4955 <input type="checkbox"/> NONE	89a	NONE
b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		NONE
d Enter: Amount of tax on line 89c, above, reimbursed by the organization		N/A
90a List the states with which a copy of this return is filed	DISTRICT OF COLUMBIA	
b Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	4779
91 The books are in care of	CONTROLLER	
Located at	AMERICAN UNIVERSITY, WASHINGTON, DC	
Telephone no.	(202) 885-2841	
ZIP + 4	20016-8020	
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a TUITION & FEES					225,865.45
b AUX. ENTERPRISES	611310	205,675.			33,446.36
c PBLC RADIO STATION					6,037.62
d LIBRARY COPY SERV					265.88
e MISC PROGS & CONT					574.15
f Medicare/Medicaid payments					
g Fees and contracts from government agencies			21	7,611,671.	
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	1,837,903.	
96 Dividends and interest from securities			14	5,191,834.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	2,818,594.	
100 Gain or (loss) from sales of assets other than inventory			18	-1,127,369.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b STD LOAN INTEREST					267,036
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		205,675.		16,332,633.	266,456,518
105 Total (add line 104, columns (B), (D), and (E))					282,994,826

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
19	STMT 19

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

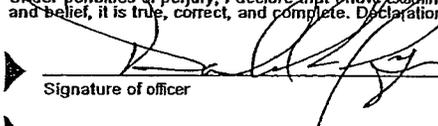
Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

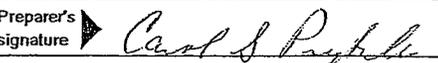
Please Sign Here

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.

Signature of officer:  Donald L. Myers, Vice President of Finance and Treasurer, Date: 3/15/03

Type or print name and title.

Paid Preparer's Use Only

Preparer's signature:  Date: 3/17/03 Check if self-employed: Preparer's SSN or PTIN (See Gen. Inst. W): 044-52-2253

Firm's name (or yours if self-employed), address, and ZIP + 4: KPMG LLP, 2001 M STREET, NW, WASHINGTON, DC 20036-3310 EIN: 13-5565207 Phone no.: (202) 533-3000

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information - (See separate instructions.)

OMB No. 1545-0047

2001

Department of the Treasury
Internal Revenue Service

▶ **MUST** be completed by the above organizations and attached to their Form 990 or 990-EZ

Name of the organization

THE AMERICAN UNIVERSITY

Employer identification number

53-0196549

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>RODERICK FRENCH</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	CHANCELLOR FULL TIME	262,590.	27,589.	NONE
<u>CLAUDIO GROSSMAN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	DEAN & PROFESSOR FULL TIME	250,235.	28,576.	NONE
<u>MYRON ROOMKIN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	DEAN & PROFESSOR FULL TIME	237,349.	29,571.	NONE
<u>PETER JASZI</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	PROFESSOR FULL TIME	207,389.	30,140.	NONE
<u>ANDREW POPPER</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	PROFESSOR FULL TIME	193,550.	28,994.	NONE
Total number of other employees paid over \$50,000	467			NONE

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>FOUR BROTHERS CONTRACTORS</u> SILVER SPRINGS, MD	MAINT & RENOVATIONS	813,318.
<u>KPMG LLP</u> WASHINGTON, DC	AUDIT & CONSULTING	707,097.
<u>ACQUIREX.COM</u> LONG BEACH, CA	E-PROCUREMENT	679,294.
<u>HERNANDEZ PLUMBING</u> MT. RAINIER, MD	MAINT & RENOVATION	543,643.
<u>HOGAN & HATSON</u> WASHINGTON, DC	LEGAL	538,662.
Total number of others receiving over \$50,000 for professional services	5	

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

Schedule A (Form 990 or 990-EZ) 2001

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>NONE</u> (Must equal amount on line 38, Part VI-A, or line I or Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	STMT 20	X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)		
4 Do you have a section 403(b) annuity plan for your employees?	X	
Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.	STMT 20	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11 a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11 b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12 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 charitable, etc., 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). (Also complete the Support Schedule in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IVA Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting. NOT APPLICABLE

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
Enter 1% of line 23					
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 NOT APPLICABLE					
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					
c Total support for section 509(a)(1) test: Enter line 24, column (e)					
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					
e Public support (line 26c minus line 26d total)					
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2000) _____ (1999) _____ (1998) NOT APPLICABLE (1997) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2000) _____ (1999) _____ (1998) _____ (1997) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					
d Add: Line 27a total _____ and line 27b total _____					
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

(To be completed ONLY by an eligible organization that filed Form 5768) **NOT APPLICABLE**

- Check a if the organization belongs to an affiliated group.
- Check b if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is -		
	Not over \$500,000 20% of the amount on line 40		
	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		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

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 instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (add lines c through h.)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
		NONE

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2001

Supplementary Information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

Name of organization

Employer identification number

THE AMERICAN UNIVERSITY

53-0196549

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General rule or a Special rule. (Note: Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule - see instructions.)

General Rule -

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules -

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

AUSF 009607

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc., purposes (sections 170(c)(4), 2055(a)(3), or 2522(a)(3)) -

List in Part I each contributor whose contributions total more than \$1,000 during the year that were for a religious, charitable, etc., purpose. To determine the \$1,000, aggregate all of a contributor's gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that received any charitable contributions and listed any charitable contributors on Part I must also complete Part III.

If a section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list any charitable contributors on Part I, check the box on line A at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided. The organization need not complete and attach Part III.

Specific Instructions

Note: You may duplicate Parts I, II, and III if more copies are needed. Number each page of each Part.

Part I. In column (a), identify the first contributor listed as no. 1 and the second contributor as no. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year, and the type of contribution (e.g., whether an individual, payroll, or noncash contribution). Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually).

Part II. In column (a), show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution fully. Report on property with readily determinable market value (i.e., market quotations for securities) by listing its fair market value (FMV). For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes must complete Parts I through III for those persons whose gifts totaled more than \$1,000 during the year. Show also, in the heading of Part III, total gifts that were \$1,000 or less and were for a religious, charitable, etc., purpose. Complete this information only on the first Part III page.

If an amount is set aside for a religious, charitable, etc., purpose, show in column (d) how the amount is held (e.g., whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column (e) and explain the relationship between the two organizations.

AUSF 009608

Name of organization

Employer identification number:

THE AMERICAN UNIVERSITY

53-0196549

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		13,482,679.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		1,117,619.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		494,102.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5		326,458.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6		3,336,540.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box **Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**
- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time—Must File Original and One Copy.

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization AMERICAN UNIVERSITY	Employer identification number 53-0196549
	Number, street, and room or suite no. If a P.O. box, see instructions. C/O CONTROLLER'S OFFICE, BRANDYWINE BLDG., RM 200	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20016-8020	

Check type of return to be filed (File a separate application for each return):

- Form 990
 Form 990-EZ
 Form 990-T (sec. 401(a) or 408(a) trust)
 Form 1041-A
 Form 5227
 Form 8870
 Form 990-BL
 Form 990-PF
 Form 990-T (trust other than above)
 Form 4720
 Form 6069

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until MARCH 15, 2003
- 5 For calendar year _____, or other tax year beginning MAY 1, 2001 and ending APRIL 30, 2002.
- 6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 7 State in detail why you need the extension ADDITIONAL TIME IS NEEDED TO COMPILE THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE RETURN

- 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$N/A
- 8b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$N/A
- 8c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ NONE

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature [Signature] Title Controller Date 12/9/02

Notice to Applicant—To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
- Other _____

EXTENSION APPROVED

JAN 10 2003

Director _____ By: LINDA WEISKOPF, FIELD DIRECTOR Date _____

Alternate Mailing Address — Enter the address if you want the copy of this return, including any additional 3-month extension returned to an address different than the one entered above.

Type or print	Name _____
	Number and street (include suite, room, or apt. no.) Or a P.O. box number _____
	City or town, province or state, and country (including postal or ZIP code) _____

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
 - If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form).
- Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time— Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only
All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print	Name of Exempt Organization AMERICAN UNIVERSITY	Employer identification number 53-0196549
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. C/O CONTROLLER'S OFFICE, BRANDYWINE BUILDING, ROOM 200	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20016-8020	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until DECEMBER 15, 2002 to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year 20... or
▶ tax year beginning MAY 1, 2001, and ending APRIL 30, 2002.

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

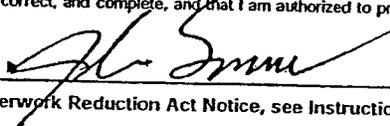
3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ N/A

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ N/A

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ NONE

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title ▶ CONTROLLER Date ▶ 8/26/02

For Paperwork Reduction Act Notice, see Instruction

Cat. No. 27916D

Form **8868** (12-2000)

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 1

PART I - LINE 1 - CONTRIBUTIONS, GIFTS, GRANTS AND SIMILAR AMOUNTS RECEIVED

Contributions in excess of 2% of the total contributions (\$395,148) have been reported on Schedule B of Form 990. Pursuant to IRS Regulations, this information is not subject to public disclosure.

AUSF 009612

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 5

PART II - LINE 22 - GRANTS AND ALLOCATIONS

A list of recipients of scholarships and fellowships is on file at the institution and is available on request. Although there may be recipients who are related to persons having an interest in the institution, such recipients are selected on an equal, objectively determinable basis with other recipients. That is, all students receiving scholarships and fellowships are judged worthy by the institution's assessment on the basis of academic achievement, financial need and other similar standards.

Total Scholarships & Fellowships amount to \$49,101,741

AUSF 009613

AMERICAN UNIVERSITY
 EIN: 53-0196549
 YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 6

PART IV-LINE 57a-LAND, BUILDING, AND EQUIPMENT
 PART IV-LINE 57b- ACCUMULATED DEPRECIATION

CATEGORY	BASIS	ACCUM. DEPRECIATION	BOOK VALUE
LAND	29,573,723		29,573,723
LAND IMPROVEMENTS	8,441,705	4,470,115	3,971,590
SUB-TOTAL	<u>38,015,428</u>	<u>4,470,115</u>	<u>33,545,313</u>
BUILDINGS	<u>283,647,098</u>	<u>81,508,818</u>	<u>202,138,280</u>
EQUIPMENT	104,551,560	77,451,992	27,099,569
VEHICLES	3,319,684	2,730,494	589,190
DONATED EQUIPMENT	942,894		942,894
ART COLLECTION	458,816	95,797	363,019
SUB-TOTAL	<u>109,272,954</u>	<u>80,278,282</u>	<u>28,994,671</u>
CONSTRUCTION IN PROGRESS	<u>6,090,992</u>		<u>6,090,992</u>
TOTALS	<u><u>437,026,472</u></u>	<u><u>166,257,216</u></u>	<u><u>270,769,256</u></u>

PART II-LINE 42-DEPRECIATION

ACCUMULATED DEPRECIATION-4/30/01	151,368,999
DEPRECIATION EXPENSE	14,888,217
ACCUMULATED DEPRECIATION-4/30/02	<u><u>166,257,216</u></u>

Depreciation is computed by the straight-line method over the estimated useful lives of the assets. The estimated useful lives are: Buildings, generally 50 years; Land Improvements, 20 years; Equipment, 5 years; and Art Collections, 50 years.

Facilities/Physical Plant

The 76-acre main campus and 8-acre Tenly satellite campus are within one mile of each other. The Washington College of Law is located on Massachusetts Avenue, a half mile from the main campus. University facilities include administrative and academic buildings; housing for 3,475; an interdenominational religious center; specialized natural science facilities; 19 computer laboratories around campus, including a computer center open 24 hours a day; two electronic auditoriums; numerous classrooms with the latest in multimedia presentation capability; radio and TV studios; recital halls; a small theater; and a comprehensive, multipurpose sports and convocation center.

AUSF 009614

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002
FORM 990

STATEMENT 7

PART 11- LINE 43B- OTHER EXPENSES

	Total	Program Services	Management & General	Fundraising
Contractual expenses	23,596,796	23,070,554		526,242
Consultants/Professional services	6,427,031	5,895,971	192,811	338,249
Expendable Equipment	4,083,330	4,083,330		
Food Services	2,999,800	2,729,662	89,994	180,144
Advertising	876,858	866,167		10,691
Insurance	3,341,803	3,341,803		
Memberships & Dues	957,012	882,785	66,991	7,236
Bank service charges	954,185	942,308		11,877
Taxes & permits	857,026	857,026		
Text Book Supplies	264,518	264,518		
Bad Debt Expense	129,000	129,000		
Total	<u>44,487,359</u>	<u>43,063,124</u>	<u>349,796</u>	<u>1,074,439</u>

AUSF 009615

THE AMERICAN UNIVERSITY

53-0196549

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

AMERICAN UNIVERSITY IS AN INDEPENDENT, COEDUCATIONAL UNIVERSITY
CHARTERED BY AN ACT OF CONGRESS IN 1893.

AUSF 009616

STATEMENT 8

54L1GB 2502

V01-7

434394

26

PART III - STATEMENT OF PROGRAM SERVICES RENDERED

American University is an independent, coeducational institution of higher education. All 50 states, the District of Columbia, Puerto Rico and the territories, and nearly 150 foreign countries are represented in its student body.

- a. **INSTRUCTION** : American University offers a wide range of graduate and undergraduate degree programs as well as non-degree study. Students have the opportunity to create individual interdisciplinary programs at the bachelor's and master's levels. Certificate programs and an associate degree program are offered as well. The current enrollment of the University is approximately 11,400 students in 53 bachelor's programs, 54 master's programs, 13 doctoral programs, and J.D., S.J.D. and LL.M. programs. The enrollment includes approximately 6,000 undergraduate, 4,700 graduate students and 700 non-degree students. Freshman enrollment is 1,400.

The faculty consists of 592 full-time and 781 adjunct members. Of the full-time faculty, 90 percent hold doctoral degrees or highest degrees in their field.

EXPENSES

86,966,068

- p. **SCHOLARSHIPS AND FELLOWSHIPS**: Financial aid to students includes scholarships, remitted tuition and stipends for both undergraduate and graduate study. Approximately 65% of the students receive some form of Financial Aid. For the academic year, 2,800 degrees were conferred.

EXPENSES

49,101,741

- c. **AUXILIARY ENTERPRISES**: University dormitories consisting of ten residence halls provide living quarters for 3,475 students. Also provided are recreational facilities, dining services, parking, and other self-supporting faculty, staff and student services.

EXPENSES

31,652,433

- d. **ACADEMIC SUPPORT**: The University libraries (approximately 1.3 million volumes held); academic computer services; administrative offices and support for the six principal academic divisions; the College of Arts and Sciences, with twenty-two teaching units; the School of Communication; the KOGOD School of Business; the School of International Service; the School of Public Affairs; and the Washington College of Law. The University also provides undergraduate study-abroad programs in Asia, Latin America, and Europe as well as the nationally acclaimed Washington Semester Program.

EXPENSES

28,597,852

Lines A - D subtotal

196,318,094

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 9

PART III - LINE e - OTHER PROGRAM SERVICES

STUDENT SERVICES

Financial aid and enrollment services; University Registrar; Career Center; health and counseling; sports and recreation; student learning and development programs; student life centers; intercultural programs and services; the Kay Spiritual Life Center. 28,882,087

INSTITUTIONAL SUPPORT

Includes expenditures for information technology, telecommunications, space management, safety, security, mail and transportation services. Also includes general operating expenses not allocated to Management and General and Fundraising. 19,026,602

RESEARCH

Research and technical assistance projects funded primarily by federal & state agencies. Federal Programs are audited in accordance with OMB Circular A-133. 10,021,938

PUBLIC SERVICE

The Operation of WAMU 88.5 FM a 24-hour, 50,000 watt public radio station, licensed to American University since 1961. WAMU serves more than 450,000 listeners in Virginia, Maryland, and the District of Columbia with news, talk programming, and traditional American music. 8,327,698

Line E - subtotal 66,258,325

Line A - D subtotal 196,318,094

Total Program Expenses 262,576,419

ACCREDITATION

American University is accredited by the Middle States Association of Colleges and Secondary Schools and is recognized by the University Senate of the United Methodist Church. AU is a member of the National University Continuing Education Association and the Council for Adult and Experiential Learning. A number of departments and programs are also individually accredited by, or are members of, professional organizations

WEB SITE

<http://www.american.edu>

AUSF 009618

FORM 990, PART IV - INVESTMENTS - SECURITIES

DESCRIPTION	ENDING BOOK VALUE
-----	-----
DEBT SECURITIES	34,964,036.
EQUITY SECURITIES	160,772,686.
OTHER:	
VENTURE CAPITAL ACCOUNTS	478,521.
REAL ESTATE INVESTMENTS	2,190,815.
CASH SURRENDER VALUE OF DONATED INSURANCE POLICIES	384,958.

TOTALS	198,791,016.
	=====

AUSF 009619

STATEMENT 10

THE AMERICAN UNIVERSITY

53-0196549

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION	ENDING BOOK VALUE
-----	-----
DEBT COLLATERAL DEPOSITS	3,716,072.
DEFERRED FINANCIAL COSTS	3,368,748.
INTEREST IN PERPETUAL TRUST	12,483,772.
TOTALS	----- 19,568,592. -----

AUSF 009620

STATEMENT 11

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 12

PART IV - LINE 64a - TAX-EXEMPT BOND LIABILITIES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
DISTRICT OF COLUMBIA VARIABLE RATE WEEKLY DEMAND REVENUE BONDS (AMERICAN UNIVERSITY ISSUE) SERIES 1985, SECURED BY REAL PROPERTY AND A LETTER OF CREDIT, MATURING IN 2015.	48,900,000
DISTRICT OF COLUMBIA VARIABLE RATE WEEKLY DEMAND REVENUE BONDS (AMERICAN UNIVERSITY ISSUE) SERIES A, SECURED BY REAL PROPERTY AND A LETTER OF CREDIT, MATURING IN 2015.	12,000,000
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 1996, MATURING IN 2026, NET OF A DISCOUNT OF \$1,410,614	63,224,386
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 1999, MATURING IN 2028.	<u>21,000,000</u>
TOTAL	<u><u>145,124,386</u></u>

AUSF 009621

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 13

PART IV - LINE 64b - MORTGAGES AND OTHER NOTES PAYABLE

<u>DESCRIPTION</u>	<u>AMOUNT</u>
MORTGAGE PAYABLE, 6.17% INTEREST, DUE IN 2015	14,636,975
MORTGAGE PAYABLE, VARIABLE RATE, DUE IN 2011	<u>22,000,000</u>
TOTAL	<u><u>36,636,975</u></u>

AUSF 009622

THE AMERICAN UNIVERSITY

53-0196549

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION

ENDING
BOOK VALUE

REFUNDABLE ADVANCE FR. US GOVT
DERIVATIVE INSTRUMENTS

6,720,628.

5,601,204.

TOTALS

12,321,832.
=====

AUSF 009623

STATEMENT 14

THE AMERICAN UNIVERSITY

53-0196549

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

DESCRIPTION	AMOUNT
SCHOLARSHIP ALLOWANCE	-42,857,369.
ROUNDING	-2,896.
TOTAL	-42,860,265.

AUSF 009624

THE AMERICAN UNIVERSITY

53-0196549

FORM 990, PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS

<u>DESCRIPTION</u>	<u>AMOUNT</u>
SCHOLARSHIP ALLOWANCE	42,857,369.
TOTAL	<u>42,857,369.</u>

AUSF 009625

STATEMENT 16

AMERICAN UNIVERSITY
FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
FY 2002

<u>NAME AND ADDRESS</u>	<u>TITLE AND TIME DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES</u>
BENJAMIN LADNER * WASHINGTON, DC	PRESIDENT FULL-TIME	\$ 576,667	\$ 43,693	\$ 11,285
DONALD L. MYERS WASHINGTON, DC	VP FINANCE & TREASURER FULL-TIME	\$ 311,000	\$ 31,129	\$409
CORNELIUS M. KERWIN WASHINGTON, DC	PROVOST FULL-TIME	\$ 308,000	\$ 34,241	NONE
MARY E. KENNARD WASHINGTON, DC	VP & UNIVERSITY COUNSEL FULL-TIME	\$ 241,667	\$ 30,658	NONE
WILLIAM T. MYERS WASHINGTON, DC	VP ENROLLMENT SERVICES FULL-TIME	\$ 226,000	\$ 27,658	NONE
GAIL SHORT HANSON WASHINGTON, DC	VP STUDENT SERVICES FULL-TIME	\$ 194,000	\$ 25,766	NONE
ALBERT CHECCIO WASHINGTON, DC	VP DEVELOPMENT FULL-TIME	\$ 266,333	\$ 28,749	NONE
GRAND TOTALS		<u>\$ 2,123,667.00</u>	<u>\$ 221,894.00</u>	<u>\$ 11,694.00</u>

* In addition to the compensation and benefits shown, the president also is provided with qualified campus lodging, the value of which is excludable from taxable income under Internal Revenue Code section 119(d).

In FY 2000, the entire structure and level of executive compensation was reviewed by a special committee of the Board of Trustees, relying upon the independent advice of PriceWaterhouseCoopers consultants. This review followed similar reviews already performed for American University faculty and staff, with the same intent - namely to bring university officers to market level for their positions.

AUSF 009626

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 18

PART V - LIST OF OFFICERS, DIRECTORS AND TRUSTEES

George J. Collins, Chair
Leslie E. Bains, Vice Chair

Gary M. Abramson	William I Jacobs
Abbey J. Butler	Leonard R. Jaskol
Michael D. Capellas	Benjamin Ladner
David M. Carmen	A. Robin Mathias
Edward R. Carr	Bishop Felton Edwin May
Gary D. Cohn	John R. Petty
Pamela M. Deese	Robert P. Pincus
Jerome King Del Pino	Matthew Pittinsky
Hani M. S. Farsi	Lawrence C. Siegel
Michael R. Forman	A. W. Pete Smith
Thomas A. Gottschalk	Paul Martin Wolff

Members of the Board of Trustees are not compensated. They may, however be reimbursed for business expenses incurred during activities related to the University. All may be reached c/o American University.

AUSF 009627

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE NO.	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
-------------	--

93A 93B	STUDENT ASSESSMENTS FOR EDUCATIONAL PURPOSES. SALES AND SERVICES OF THE SELF-SUPPORTING ACTIVITIES SERVING STUDENTS, FACULTY, AND STAFF. CONSISTS OF DORMITORIES AND PORTION OF CAMPUS STORE RELATING TO EXEMPT PURPOSE (I.E. SALE OF TEXTBOOKS, ETC.)
93C	PUBLIC RADIO STATION (WAMU/FM) PROGRAM REVENUES OTHER THAN DIRECT PUBLIC SUPPORT
93D 103B	LIBRARY COPY SERVICES STUDENT LOAN INTEREST

AUSF 009628

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990 SCHEDULE A

STATEMENT 20

PART III-QUESTION 2d

Other than the payment of reasonable and not excessive compensation and reimbursement of expenses for officers (and trustees), the University knows of no significant transaction between it and any person described above or an organization or corporation with which such person is affiliated other than transactions in the normal conduct of its activities (e.g. the borrowing of money from a bank of which the trustees may be an officer or the purchase of products of a corporation of which a trustee may be an employee or officer). All such transactions are conducted at arm's length and for good and sufficient consideration. Moreover, in such instances, the trustee or officer plays no significant role in the transaction.

PART III- QUESTION 3

Most disbursements in furtherance of the University's exempt programs are made directly for salary and similar expenses incurred directly in the active conduct of the activities constituting the exempt purpose or function for which the University is organized and operated. Otherwise, disbursements in furtherance of the University's exempt programs are made in accordance with procedures or subject to conditions established by the University's governing board designed to ensure that individuals and organizations receiving disbursements from the organization in furtherance of its exempt programs are adequately investigated to ensure that they are qualifying recipients. Students receiving scholarships and fellowships are judged worthy by the University's assessment on the basis of academic achievement, financial need and other similar standards as required by law.

PART V- QUESTION 31

The University's nondiscriminatory policy towards race, creed, color, national origin, age, handicap, or sex is noted in all admission catalogues, application for admission, transfer guides, newspaper ads and broadcast media solicitations for students.

AUSF 009629

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990 SCHEDULE A

STATEMENT 21

PART V- QUESTION 34 a

The University receives U.S. Department of Education student aid funds. Use of such funds is audited by independent auditors in accordance with regulations and procedures by the Federal Government.

PART VII- QUESTION 51-Line b(ii)

The University, in its normal course of business, purchases from approximately 80 non charitable exempt organizations (e.g. American Bar Association; American Institute of CPA's ' National Association of College & University Business Officers; National Collegiate Athletic Association. etc.) various publications, textbooks and audiovisual materials. These purchases, either for resale to students or for use in the University's instruction, research and public service programs, are made at the fair market value. Further information is available upon request.

AUSF 009630

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES

DESCRIPTION	AMOUNT
NET UNREALIZED LOSS ON INVESTMNT CHANGE IN ACCOUNTING PRINCIPLE	11,970,140. 2,323,000.
TOTAL	<u>14,293,140.</u>

AUSF 009631

THE AMERICAN UNIVERSITY

53-0196549

FORM 990, PART I - OTHER INVESTMENT INCOME

<u>DESCRIPTION</u>	<u>AMOUNT</u>
ENDOWMENT	2,818,59
TOTAL	<u>2,818,59</u>

AUSF 009632

STATEMENT 2

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 3

PART 1 - LINE 8 - SALE OF ASSETS OTHER THAN INVENTORY

GROSS AMOUNTS FROM SALES OF PUBLICLY TRADED SECURITIES	71,656,653
COST OR OTHER BASIS	<u>72,784,022</u>
GAIN/ (LOSS) FROM SALE OF PUBLICLY TRADED SECURITIES	<u><u>(1,127,369)</u></u>

AUSF 009633

Return of Organization Exempt From Income Tax

2001

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2001 calendar year, or tax year beginning 05/01, 2001, and ending 04/30/2002

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE AMERICAN UNIVERSITY	D Employer identification number 53-0196549
	Please use IRS label or print or type. See Specific Instructions. Number and street (or P.O. box if mail is not delivered to street address) Room/suite C/O CONTROLLER'S OFFICE 200	E Telephone number (202) 885-2841
	City or town, state or country, and ZIP + 4 WASHINGTON, DC 20016-8020	F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)
	G Web site: WWW.AMERICAN.EDU	

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates **N/A**

H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Enter 4-digit GEN

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

J Organization type (check only one) 501(c)(3) (Insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **375,536,246.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

1 Contributions, gifts, grants, and similar amounts received: STMT 1			
Revenue	a Direct public support	1a	16,094,400.
	b Indirect public support	1b	
	c Government contributions (grants)	1c	3,662,998.
	d Total (add lines 1a through 1c) (cash \$ 19,435,622. noncash \$ 321,776.)	1d	19,757,398.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	274,006,828.
	3 Membership dues and assessments	3	
	4 Interest on savings and temporary cash investments	4	1,837,903.
	5 Dividends and interest from securities	5	5,191,834.
	6a Gross rents	6a	
	b Less: rental expenses	6b	
c Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7 Other investment income (describe STMT 2)	7	2,818,594.	
8a Gross amount from sales of assets other than inventory STMT 3	(A) Securities	8a	71,656,653.
	(B) Other	8b	72,784,022.
	c Gain or (loss) (attach schedule)	8c	-1,127,369.
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	-1,127,369.
9 Special events and activities (attach schedule)			
a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
b Less: direct expenses other than fundraising expenses	9b		
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
10a Gross sales of inventory, less returns and allowances	10a		
	b Less: cost of goods sold	10b	
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	
11 Other revenue (from Part VII, line 103)	11	267,036.	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	302,752,224.	
Expenses	13 Program services (from line 44, column (B))	13	262,576,419.
	14 Management and general (from line 44, column (C))	14	14,681,104.
	15 Fundraising (from line 44, column (D))	15	8,790,696.
	16 Payments to affiliates (attach schedule)	16	
	17 Total expenses (add lines 16 and 44, column (A))	17	286,048,219.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	16,704,005.
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	344,626,764.
	20 Other changes in net assets or fund balances (attach explanation) STMT 4	20	-14,293,140.
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	347,037,629.

For Paperwork Reduction Act Notice, see the separate instructions.

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ <u>49,101,741</u> , noncash \$ <u>NONE</u>)	22 49,101,741.	49,101,741.	STMT 5	
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc.	25 2,123,667.		1,857,334.	266,333.
26 Other salaries and wages	26 106,686,614.	97,780,758.	6,210,538.	2,695,318.
27 Pension plan contributions	27 7,454,458.			
28 Other employee benefits	28 10,719,665.	23,327,705.	1,975,296.	716,868.
29 Payroll taxes	29 7,845,746.			
30 Professional fundraising fees	30 155,597.			155,597.
31 Accounting fees	31 508,325.		508,325.	
32 Legal fees	32 2,366,771.		2,366,771.	
33 Supplies	33 5,414,110.	4,111,167.	691,074.	611,869.
34 Telephone	34 1,080,141.	992,085.	32,404.	55,652.
35 Postage and shipping	35 1,733,624.	1,459,615.		274,009.
36 Occupancy	36 12,149,135.	9,811,644.	364,474.	1,973,017.
37 Equipment rental and maintenance	37 1,555,556.	1,555,556.		
38 Printing and publications	38 3,595,482.	2,807,565.	107,864.	680,053.
39 Travel	39 4,937,011.	4,483,587.	217,228.	236,196.
40 Conferences, conventions, and meetings	40			
41 Interest	41 9,245,000.	9,245,000.		
42 Depreciation, depletion, etc. (attach schedule)	42 14,888,217.	14,836,872.		51,345.
43 Other expenses not covered above (itemize) STMT 7	43a 44,487,359.	43,063,124.	349,796.	1,074,439.
b	43b			
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 286,048,219.	262,576,419.	14,681,104.	8,790,696.

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24.)

What is the organization's primary exempt purpose? **STMT 8**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a INSTRUCTION AND DEPARTMENTAL RESEARCH STATEMENT 9	(Grants and allocations \$ _____)	86,966,068.
b SCHOLARSHIPS & FELLOWSHIPS STATEMENT 9	(Grants and allocations \$ _____)	49,101,741.
c AUXILIARY ENTERPRISES STATEMENT 9	(Grants and allocations \$ _____)	31,652,433.
d ACADEMIC SUPPORT STATEMENT 9	(Grants and allocations \$ _____)	28,597,852.
e Other program services (attach schedule) STMT 9	(Grants and allocations \$ _____)	66,258,325.
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		262,576,419.

Part IV Balance Sheets (See Specific Instructions on page 24.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)	
		Beginning of year		End of year	
Assets	45 Cash - non-interest-bearing		39,822	45	37,384
	46 Savings and temporary cash investments		20,582,270	46	47,543,286
	47a Accounts receivable	47a	12,944,031		
	b Less: allowance for doubtful accounts	47b	661,000	47c	12,283,031
	48a Pledges receivable	48a	21,594,178		
	b Less: allowance for doubtful accounts	48b	5,325,000	48c	16,269,178
	49 Grants receivable			49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a Other notes and loans receivable (attach schedule)	51a	8,478,260		
	b Less: allowance for doubtful accounts	51b	850,000	51c	7,628,260
	52 Inventories for sale or use		51,189	52	45,237
	53 Prepaid expenses and deferred charges		460,246	53	428,956
	54 Investments - securities (attach schedule) STMT 10	<input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		54	198,791,016
	55a Investments - land, buildings, and equipment: basis	55a			
	b Less: accumulated depreciation (attach schedule)	55b		55c	
56 Investments - other (attach schedule)			56		
57a Land, buildings, and equipment basis	57a	437,026,472			
b Less: accumulated depreciation (attach schedule) STMT 6	57b	166,257,216	57c	270,769,256	
58 Other assets (describe STMT 11)		30,577,385	58	19,568,592	
59 Total assets (add lines 45 through 58) (must equal line 74)		541,946,191	59	573,364,196	
Liabilities	60 Accounts payable and accrued expenses		15,321,336	60	17,982,730
	61 Grants payable			61	
	62 Deferred revenue		14,424,404	62	14,260,644
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a Tax-exempt bond liabilities (attach schedule) STMT 12		146,254,386	64a	145,124,386
	b Mortgages and other notes payable (attach schedule) STMT 13		14,823,864	64b	36,636,975
65 Other liabilities (describe STMT 14)		6,495,437	65	12,321,832	
66 Total liabilities (add lines 60 through 65)		197,319,427	66	226,326,567	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted		275,986,722	67	273,555,244
	68 Temporarily restricted		19,817,164	68	23,781,010
	69 Permanently restricted		48,822,878	69	49,701,375
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70 Capital stock, trust principal, or current funds			70	
	71 Paid-in or capital surplus, or land, building, and equipment fund			71	
	72 Retained earnings, endowment, accumulated income, or other funds			72	
73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19; and column (B) must equal line 21)		344,626,764	73	347,037,629	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)		541,946,191	74	573,364,196	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See Specific Instructions on page 27.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
78b	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.			
81a	Enter direct or indirect political expenditure. See line 81 instructions		NONE
81b	Did the organization file Form 1120-POL for this year?		N/A
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
82b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		N/A
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		N/A
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		N/A
85c	Dues, assessments, and similar amounts from members		N/A
85d	Section 162(e) lobbying and political expenditures		N/A
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		N/A
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		N/A
85g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?		N/A
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
86a	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12		N/A
86b	Gross receipts, included on line 12, for public use of club facilities		N/A
87a	501(c)(12) orgs. Enter: a Gross income from members or shareholders		N/A
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> NONE; section 4912 <input type="checkbox"/> NONE; section 4955 <input type="checkbox"/> NONE		
89b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			NONE
d Enter: Amount of tax on line 89c, above, reimbursed by the organization			N/A
90a	List the states with which a copy of this return is filed	STATEMENTS 17 & 18	
90b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	4779
91	The books are in care of	CONTROLLER	
Located at		AMERICAN UNIVERSITY, WASHINGTON, DC	
Telephone no.		(202) 885-2841	
ZIP + 4		20016-8020	
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here	<input type="checkbox"/>	
and enter the amount of tax-exempt interest received or accrued during the tax year		92	N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a TUITION & FEES					225,865,454.
b AUX. ENTERPRISES	611310	205,675.			33,446,366.
c PBLC RADIO STATION					6,037,625.
d LIBRARY COPY SERV					265,885.
e MISC PROGS & CONT					574,152.
f Medicare/Medicaid payments					
g Fees and contracts from government agencies			21	7,611,671.	
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	1,837,903.	
96 Dividends and interest from securities			14	5,191,834.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	2,818,594.	
100 Gain or (loss) from sales of assets other than inventory			18	-1,127,369.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b STD LOAN INTEREST					267,036.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		205,675.		16,332,633.	266,456,518.
105 Total (add line 104, columns (B), (D), and (E))					282,994,826.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	STMT 20

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
- Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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.

Please Sign Here

Signature of officer: Donald L. Myers Date: 10/20/05
 Type or print name and title: Vice President of Finance and Treasurer

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: 10/20/05 Check if self-employed: Preparer's SSN or PTIN (See Gen. Inst. W): 0051122
 Firm's name (or yours if self-employed), address, and ZIP + 4: KPMG LLP
1660 INTERNATIONAL DRIVE
MCLEAN, VA 20036-3310 EIN: 13-5565207 Phone no.: (202) 533-3000

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No. 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

2001

Department of the Treasury
Internal Revenue Service

Supplementary Information - (See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

THE AMERICAN UNIVERSITY

53-0196549

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>RODERICK FRENCH</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	CHANCELLOR FULL TIME	262,590.	27,589.	NONE
<u>CLAUDIO GROSSMAN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	DEAN & PROFESSOR FULL TIME	250,235.	28,576.	NONE
<u>MYRON ROOMKIN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	DEAN & PROFESSOR FULL TIME	237,349.	29,571.	NONE
<u>PETER JASZI</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	PROFESSOR FULL TIME	207,389.	30,140.	NONE
<u>ANDREW POPPER</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	PROFESSOR FULL TIME	193,550.	28,994.	NONE
Total number of other employees paid over \$50,000	▶ 467			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>FOUR BROTHERS CONTRACTORS</u> SILVER SPRINGS, MD	MAINT & RENOVATIONS	813,318.
<u>KPMG LLP</u> WASHINGTON, DC	AUDIT & CONSULTING	707,097.
<u>ACQUIREX.COM</u> LONG BEACH, CA	E-PROCUREMENT	679,294.
<u>HERNANDEZ PLUMBING</u> MT. RAINIER, MD	MAINT & RENOVATION	543,643.
<u>HOGAN & HATSON</u> WASHINGTON, DC	LEGAL	538,662.
Total number of others receiving over \$50,000 for professional services	▶ 5	

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

Schedule A (Form 990 or 990-EZ) 2001

Part III Statements About Activities (See page 2 of the instructions.)

Yes No

1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ NONE (Must equal amount on line 38, Part VI-A, or line i or Part VI-B.)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

STMT 21

2d X

e Transfer of any part of its income or assets?

2e X

3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.) STMT 21

4 Do you have a section 403(b) annuity plan for your employees?

3 X

Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.

4 X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)

7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶

10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)

11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

12 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 charitable, etc., 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). (Also complete the Support Schedule in Part IV-A.)

13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting. NOT APPLICABLE

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Table with columns for years (a) 2000, (b) 1999, (c) 1998, (d) 1997, and (e) Total. Rows include: 15 Gifts, grants, and contributions received; 16 Membership fees received; 17 Gross receipts from admissions, merchandise sold or services performed; 18 Gross income from interest, dividends, amounts received from payments on securities loans; 19 Net income from unrelated business activities; 20 Tax revenues levied for the organization's benefit; 21 The value of services or facilities furnished to the organization by a governmental unit; 22 Other income; 23 Total of lines 15 through 22; 24 Line 23 minus line 17; 25 Enter 1% of line 23; 26 Organizations described on lines 10 or 11; 27 Organizations described on line 12; 28 Unusual Grants.

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 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?	X	
30 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?	X	
31 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, attach a separate statement.)	X	
STMT 21		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?	X	
STMT 22		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		X
35 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," attach an explanation	X	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768) **NOT APPLICABLE**

- Check a if the organization belongs to an affiliated group.
- Check b if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)		
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		
38	Total lobbying expenditures (add lines 36 and 37)		
39	Other exempt purpose expenditures		
40	Total exempt purpose expenditures (add lines 38 and 39)		
41	Lobbying nontaxable amount. Enter the amount from the following table -		
	If the amount on line 40 is - The lobbying nontaxable amount is -		
	Not over \$500,000 20% of the amount on line 40		
	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		
42	Grassroots nontaxable amount (enter 25% of line 41)		
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36		
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38		

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

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 instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
Lobbying nontaxable amount					
45					
Lobbying ceiling amount (150% of line 45(e))					
46					
Total lobbying expenditures					
Grassroots nontaxable amount					
48					
Grassroots ceiling amount (150% of line 48(e))					
49					
Grassroots lobbying expenditures					
50					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.) **NOT APPLICABLE**

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (add lines c through h.)			NONE

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

THE AMERICAN UNIVERSITY

Employer identification number

53-0196549

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General rule or a Special rule. (Note: Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule - see instructions.)

General Rule -

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules -

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc., purposes (sections 170(c)(4), 2055(a)(3), or 2522(a)(3)) -

List in Part I each contributor whose contributions total more than \$1,000 during the year that were for a religious, charitable, etc., purpose. To determine the \$1,000, aggregate all of a contributor's gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that received any charitable contributions and listed any charitable contributors on Part I must also complete Part III.

If a section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list any charitable contributors on Part I, check the box on line A at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided. The organization need not complete and attach Part III.

Specific Instructions

Note: You may duplicate Parts I, II, and III if more copies are needed. Number each page of each Part.

Part I. In column (a), identify the first contributor listed as no. 1 and the second contributor as no. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year, and the type of contribution (e.g., whether an individual, payroll, or noncash contribution). Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually).

Part II. In column (a), show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution fully. Report on property with readily determinable market value (i.e., market quotations for securities) by listing its fair market value (FMV). For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes must complete Parts I through III for those persons whose gifts totaled more than \$1,000 during the year. Show also, in the heading of Part III, total gifts that were \$1,000 or less and were for a religious, charitable, etc., purpose. Complete this information only on the first Part III page.

If an amount is set aside for a religious, charitable, etc., purpose, show in column (d) how the amount is held (e.g., whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column (e) and explain the relationship between the two organizations.

Name of organization

Employer identification number

THE AMERICAN UNIVERSITY

53-0196549

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	CONTRIBUTIONS LESS THAN 2% OF LINE 1D	13,482,679.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	HAROLD GREENBERG 4200 MASSACHUSETTS AVENUE, NW WASHINGTON, DC 20016	1,117,619.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	ROBERT P. KOGOD 2929 MASSACHUSETTS AVENUE, NW WASHINGTON, DC 20008	1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	MRS. MARY S. ROBERTSON "DECEASED"	494,102.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	CORPORATION FOR PUBLIC BROADCASTING WASHINGTON, DC	326,458.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	U.S. DEPARTMENT OF EDUCATION - STUDENT FINANCIAL AID WASHINGTON, DC	3,336,540.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

JSA

1E1253 2.000

54LIGB 2502

V01-7 434394

17

AUSF 010477

Name of organization

Employer identification number

THE AMERICAN UNIVERSITY

53-0196549

Part II Noncash Property (See Specific Instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1		13,482,679.	

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 1

PART I - LINE 1 - CONTRIBUTIONS, GIFTS, GRANTS AND SIMILAR AMOUNTS RECEIVED

Contributions in excess of 2% of the total contributions (\$395,148) have been reported on Schedule B of Form 990. Pursuant to IRS Regulations, this information is not subject to public disclosure.

FORM 990, PART I - OTHER INVESTMENT INCOME

<u>DESCRIPTION</u>	<u>AMOUNT</u>
ENDOWMENT	2,818,594.
TOTAL	<u>2,818,594.</u>

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 3

PART 1 - LINE 8 - SALE OF ASSETS OTHER THAN INVENTORY

GROSS AMOUNTS FROM SALES OF PUBLICLY TRADED SECURITIES	71,656,653
COST OR OTHER BASIS	<u>72,784,022</u>
GAIN/ (LOSS) FROM SALE OF PUBLICLY TRADED SECURITIES	<u><u>(1,127,369)</u></u>

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 4

PART 1 - OTHER CHANGES IN NET ASSETS

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Change in Accounting Principle	2,323,000
Net Unrealized Loss on Investments	<u>11,970,140</u>
Total	<u><u>14,293,140</u></u>

On May 1, 2001, the University adopted Statement of Financial Accounting Standards Number 133 (SFAS 133), *Accounting for Derivative Instruments and Hedging Activities*. SFAS 133 requires all derivatives to be recorded at fair value.

Adoption of this standard resulted in the recording of a cumulative effect of a change in accounting principle loss of approximately \$2,323,000 and a corresponding derivative liability.

AUSF 010482

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 5

PART II - LINE 22 - GRANTS AND ALLOCATIONS

A list of recipients of scholarships and fellowships is on file at the institution and is available on request. Although there may be recipients who are related to persons having an interest in the institution, such recipients are selected on an equal, objectively determinable basis with other recipients. That is, all students receiving scholarships and fellowships are judged worthy by the institution's assessment on the basis of academic achievement, financial need and other similar standards.

Total Scholarships & Fellowships amount to \$49,101,741

AUSF 010483

AMERICAN UNIVERSITY
 EIN: 53-0196549
 YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 6

PART IV-LINE 57a-LAND, BUILDING, AND EQUIPMENT
 PART IV-LINE 57b- ACCUMULATED DEPRECIATION

CATEGORY	BASIS	ACCUM. DEPRECIATION	BOOK VALUE
LAND	29,573,723		29,573,723
LAND IMPROVEMENTS	8,441,705	4,470,115	3,971,590
SUB-TOTAL	<u>38,015,428</u>	<u>4,470,115</u>	<u>33,545,313</u>
BUILDINGS	<u>283,647,098</u>	<u>81,508,818</u>	<u>202,138,280</u>
EQUIPMENT	104,551,560	77,451,992	27,099,569
VEHICLES	3,319,684	2,730,494	589,190
DONATED EQUIPMENT	942,894		942,894
ART COLLECTION	458,816	95,797	363,019
SUB-TOTAL	<u>109,272,954</u>	<u>80,278,282</u>	<u>28,994,671</u>
CONSTRUCTION IN PROGRESS	<u>6,090,992</u>		<u>6,090,992</u>
TOTALS	<u><u>437,026,472</u></u>	<u><u>166,257,216</u></u>	<u><u>270,769,256</u></u>

PART II-LINE 42-DEPRECIATION

ACCUMULATED DEPRECIATION-4/30/01	151,368,999
DEPRECIATION EXPENSE	14,888,217
ACCUMULATED DEPRECIATION-4/30/02	<u><u>166,257,216</u></u>

Depreciation is computed by the straight-line method over the estimated useful lives of the assets. The estimated useful lives are: Buildings, generally 50 years; Land Improvements, 20 years; Equipment, 5 years; and Art Collections, 50 years.

Facilities/Physical Plant

The 76-acre main campus and 8-acre Tenly satellite campus are within one mile of each other. The Washington College of Law is located on Massachusetts Avenue, a half mile from the main campus. University facilities include administrative and academic buildings; housing for 3,475; an interdenominational religious center; specialized natural science facilities; 19 computer laboratories around campus, including a computer center open 24 hours a day; two electronic auditoriums; numerous classrooms with the latest in multimedia presentation capability; radio and TV studios; recital halls; a small theater; and a comprehensive, multipurpose sports and convocation center.

AUSF 010484

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION

CONTRACTUAL EXPENSES
TEXTBOOKS & SUPPLIES
CONSULTANTS/PROFESSIONAL SERVI
EXPENDABLE EQUIPMENT
FOOD SERVICES
ADVERTISING
MEMBERSHIP & DUES
OFF-CAMPUS FACILITIES RENT
BANK SERVICE CHARGES
BAD DEBT EXPENSE
INSURANCE
RESEARCH SUB-CONTRACT COSTS
TAXES & PERMITS

TOTALS

AUSF 010485

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

AMERICAN UNIVERSITY IS AN INDEPENDENT, COEDUCATIONAL UNIVERSITY
CHARTERED BY AN ACT OF CONGRESS IN 1893.

PART III - STATEMENT OF PROGRAM SERVICES RENDERED

American University is an independent, coeducational institution of higher education. All 50 states, the District of Columbia, Puerto Rico and the territories, and nearly 150 foreign countries are represented in its student body.

- a. **INSTRUCTION**: American University offers a wide range of graduate and undergraduate degree programs as well as non-degree study. Students have the opportunity to create individual interdisciplinary programs at the bachelor's and master's levels. Certificate programs and an associate degree program are offered as well. The current enrollment of the University is approximately 11,400 students in 53 bachelor's programs, 54 master's programs, 13 doctoral programs, and J.D., S.J.D. and LL.M. programs. The enrollment includes approximately 6,000 undergraduate, 4,700 graduate students and 700 non-degree students. Freshman enrollment is 1,400.

The faculty consists of 592 full-time and 781 adjunct members. Of the full-time faculty, 90 percent hold doctoral degrees or highest degrees in their field.

EXPENSES

86,966,068

- b. **SCHOLARSHIPS AND FELLOWSHIPS**: Financial aid to students includes scholarships, remitted tuition and stipends for both undergraduate and graduate study. Approximately 65% of the students receive some form of Financial Aid. For the academic year, 2,800 degrees were conferred.

EXPENSES

49,101,741

- c. **AUXILIARY ENTERPRISES**: University dormitories consisting of ten residence halls provide living quarters for 3,475 students. Also provided are recreational facilities, dining services, parking, and other self-supporting faculty, staff and student services.

EXPENSES

31,652,433

- d. **ACADEMIC SUPPORT**: The University libraries (approximately 1.3 million volumes held); academic computer services; administrative offices and support for the six principal academic divisions; the College of Arts and Sciences, with twenty-two teaching units; the School of Communication; the KOGOD School of Business; the School of International Service; the School of Public Affairs; and the Washington College of Law. The University also provides undergraduate study-abroad programs in Asia, Latin America, and Europe as well as the nationally acclaimed Washington Semester Program.

EXPENSES

28,597,852

Lines A - D subtotal

196,318,094

PART III - LINE e - OTHER PROGRAM SERVICES

STUDENT SERVICES

Financial aid and enrollment services; University Registrar;
Career Center; health and counseling; sports and recreation;
student learning and development programs; student life centers;
intercultural programs and services; the Kay Spiritual Life Center.

28,882,087

INSTITUTIONAL SUPPORT

Includes expenditures for information technology, telecommunications,
space management, safety, security, mail and transportation services. Also
includes general operating expenses not allocated to Management and
General and Fundraising.

19,026,602

RESEARCH

Research and technical assistance projects funded primarily by federal &
state agencies. Federal Programs are audited in accordance with
OMB Circular A-133.

10,021,938

PUBLIC SERVICE

The Operation of WAMU 88.5 FM a 24-hour, 50,000 watt public radio
station, licensed to American University since 1961. WAMU serves more
than 450,000 listeners in Virginia, Maryland, and the District of Columbia with
news, talk programming, and traditional American music.

8,327,698

Line E - subtotal 66,258,325

Line A - D subtotal 196,318,094

Total Program Expenses 262,576,419

ACCREDITATION

American University is accredited by the Middle States Association
of Colleges and Secondary Schools and is recognized by the University
Senate of the United Methodist Church. AU is a member of the National
University Continuing Education Association and the Council for Adult and
Experiential Learning. A number of departments and programs are also
individually accredited by, or are members of, professional organizations

WEB SITE

<http://www.american.edu>

FORM 990, PART IV - INVESTMENTS - SECURITIES

DESCRIPTION -----	ENDING BOOK VALUE -----
DEBT SECURITIES	34,964,036.
EQUITY SECURITIES	160,772,686.
OTHER:	
VENTURE CAPITAL ACCOUNTS	478,521.
REAL ESTATE INVESTMENTS	2,190,815.
CASH SURRENDER VALUE OF DONATED INSURANCE POLICIES	384,958.

TOTALS	<u>198,791,016.</u>

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION

ENDING
BOOK VALUE

DEBT COLLATERAL DEPOSITS	3,716,072.
DEFERRED FINANCIAL COSTS	3,368,748.
INTEREST IN PERPETUAL TRUST	12,483,772.
	<hr/>
TOTALS	19,568,592.
	<hr/> <hr/>

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 12

PART IV - LINE 64a - TAX-EXEMPT BOND LIABILITIES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
DISTRICT OF COLUMBIA VARIABLE RATE WEEKLY DEMAND REVENUE BONDS (AMERICAN UNIVERSITY ISSUE) SERIES 1985, SECURED BY REAL PROPERTY AND A LETTER OF CREDIT, MATURING IN 2015.	48,900,000
DISTRICT OF COLUMBIA VARIABLE RATE WEEKLY DEMAND REVENUE BONDS (AMERICAN UNIVERSITY ISSUE) SERIES A, SECURED BY REAL PROPERTY AND A LETTER OF CREDIT, MATURING IN 2015.	12,000,000
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 1996, MATURING IN 2026, NET OF A DISCOUNT OF \$1,410,614	63,224,386
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 1999, MATURING IN 2028.	<u>21,000,000</u>
TOTAL	<u><u>145,124,386</u></u>

AUSF 010491

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 13

PART IV - LINE 64b - MORTGAGES AND OTHER NOTES PAYABLE

<u>DESCRIPTION</u>	<u>AMOUNT</u>
MORTGAGE PAYABLE, 6.17% INTEREST, DUE IN 2015	14,636,975
MORTGAGE PAYABLE, VARIABLE RATE, DUE IN 2011	<u>22,000,000</u>
TOTAL	<u><u>36,636,975</u></u>

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION

ENDING
BOOK VALUE

REFUNDABLE ADVANCE FR. US GOVT
DERIVATIVE INSTRUMENTS

6,720,628.

5,601,204.

TOTALS

12,321,832.
=====

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

DESCRIPTION	AMOUNT
-----	-----
SCHOLARSHIP ALLOWANCE	-42,857,369.
ROUNDING	-2,896.

TOTAL	-42,860,265.

FORM 990, PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS

DESCRIPTION -----	AMOUNT -----
SCHOLARSHIP ALLOWANCE	42,857,369.
TOTAL	<u>42,857,369.</u>

AMERICAN UNIVERSITY

EIN: 53-0196549

YEAR ENDED: APRIL 30, 2002

FORM 990

STATEMENT 17

Explanation For Filing Amended Return

Part V and Line 89b of Form 990 are being amended based on the review of compensation and benefits reported on the original return.

AMERICAN UNIVERSITY
FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
FY 2002

<u>NAME AND ADDRESS</u>	<u>TITLE AND TIME DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS **</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES ***</u>
BENJAMIN LADNER * WASHINGTON, DC	PRESIDENT FULL-TIME	\$ 576,667	\$ 201,860	\$ 17,174
DONALD L. MYERS WASHINGTON, DC	VP FINANCE & TREASURER FULL-TIME	\$ 311,000	\$ 78,929	\$409
CORNELIUS M. KERWIN WASHINGTON, DC	PROVOST FULL-TIME	\$ 308,000	\$ 83,541	NONE
MARY E. KENNARD WASHINGTON, DC	VP & UNIVERSITY COUNSEL FULL-TIME	\$ 241,667	\$ 55,925	NONE
WILLIAM T. MYERS WASHINGTON, DC	VP ENROLLMENT SERVICES FULL-TIME	\$ 226,000	\$ 49,160	NONE
GAIL SHORT HANSON WASHINGTON, DC	VP STUDENT SERVICES FULL-TIME	\$ 194,000	\$ 44,566	NONE
ALBERT CHECCIO WASHINGTON, DC	VP DEVELOPMENT FULL-TIME	\$ 266,333	\$ 59,982	NONE
	GRAND TOTALS	<u>\$ 2,123,667</u>	<u>\$ 573,963</u>	<u>\$ 17,583</u>

* In addition to the compensation and benefits shown, the president also is provided with qualified campus lodging, the value of which is excludable from taxable income under Internal Revenue Code section 119(d).

** Includes deferred compensation amounts under a Board of Trustees approved executive compensation plan in accordance with Section 457(f) of the Internal Revenue Code. These amounts have not vested and are subject to substantial risk of forfeiture. Also includes the value of life insurance provided pursuant to an agreement that provides, under certain limited circumstances, for American University to be reimbursed for the premiums it paid for such insurance.

*** In this amended Form 990, American University (the "University") is reporting additional imputed taxable income reported on Forms W-2c issued to Dr. Benjamin Ladner, the former President of the University. (See Statement 19 for more details.)

PART V - LIST OF OFFICERS, DIRECTORS AND TRUSTEES

George J. Collins, Chair
Leslie E. Bains, Vice Chair

Gary M. Abramson	William I Jacobs
Abbey J. Butler	Leonard R. Jaskol
Michael D. Capellas	Benjamin Ladner
David M. Carmen	A. Robin Mathias
Edward R. Carr	Bishop Felton Edwin May
Gary D. Cohn	John R. Petty
Pamela M. Deese	Robert P. Pincus
Jerome King Del Pino	Matthew Pittinsky
Hani M. S. Farsi	Lawrence C. Siegel
Michael R. Forman	A. W. Pete Smith
Thomas A. Gottschalk	Paul Martin Wolff

Members of the Board of Trustees are not compensated. They may, however be reimbursed for business expenses incurred during activities related to the University. All may be reached c/o American University.

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

AMENDED 2001 FORM 990 (FOR THE YEAR ENDED APRIL 30, 2002)

PART VI
LINE 89B

American University may have engaged in excess benefit transactions with Dr. Benjamin Ladner, the former President of the University. The potential excess benefit transactions involved amounts received from the University by Dr. Ladner or his spouse with respect to personal expenses, and personal services provided by University employees to Dr. Ladner or his spouse, without proper authorization by the Board of Trustees or otherwise by the University.

At the time the University filed its original Form 990 for this period, the University was not aware that these payments were for personal expenses or that the services being provided were personal. The nature of these payments and services was discovered as part of an internal investigation conducted by the Audit Committee of the University's Board of Trustees in 2005. The findings of this investigation were adopted by the University's Board of Trustees.

The University has taken the following steps in response to its investigation:

- Additional income has been reported to Dr. Ladner on Forms W-2c for 2002, 2003 and 2004.
- The University is seeking reimbursement, with interest, from Dr. Ladner of unauthorized personal expenses paid for by the University.

The University has amended its Forms 990 for its tax years ended April 30, 2002, 2003 and 2004 to reflect Dr. Ladner's corrected imputed income.

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE NO.	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
----	-----
93A	STUDENT ASSESSMENTS FOR EDUCATIONAL PURPOSES.
93B	SALES AND SERVICES OF THE SELF-SUPPORTING ACTIVITIES SERVING STUDENTS, FACULTY, AND STAFF. CONSISTS OF DORMITORIES AND PORTION OF CAMPUS STORE RELATING TO EXEMPT PURPOSE (I.E. SALE OF TEXTBOOKS, ETC.)
93C	PUBLIC RADIO STATION (WAMU/FM) PROGRAM REVENUES OTHER THAN DIRECT PUBLIC SUPPORT
93D	LIBRARY COPY SERVICES
103B	STUDENT LOAN INTEREST

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990 SCHEDULE A

STATEMENT 21

PART III-QUESTION 2d

Other than the payment of reasonable and not excessive compensation and reimbursement of expenses for officers (and trustees), the University knows of no significant transaction between it and any person described above or an organization or corporation with which such person is affiliated other than transactions in the normal conduct of its activities (e.g. the borrowing of money from a bank of which the trustees may be an officer or the purchase of products of a corporation of which a trustee may be an employee or officer). All such transactions are conducted at arm's length and for good and sufficient consideration. Moreover, in such instances, the trustee or officer plays no significant role in the transaction.

PART III- QUESTION 3

Most disbursements in furtherance of the University's exempt programs are made directly for salary and similar expenses incurred directly in the active conduct of the activities constituting the exempt purpose or function for which the University is organized and operated. Otherwise, disbursements in furtherance of the University's exempt programs are made in accordance with procedures or subject to conditions established by the University's governing board designed to ensure that individuals and organizations receiving disbursements from the organization in furtherance of its exempt programs are adequately investigated to ensure that they are qualifying recipients. Students receiving scholarships and fellowships are judged worthy by the University's assessment on the basis of academic achievement, financial need and other similar standards as required by law.

PART V - QUESTION 31

The University's nondiscriminatory policy towards race, creed, color, national origin, age, handicap, or sex is noted in all admission catalogues, application for admission, transfer guides, newspaper ads, and broadcast media solicitations for students

AUSF 010501

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

FORM 990 SCHEDULE A

STATEMENT 22

PART V - QUESTION 34a

The University receives U.S. Department of Education student aid funds. Use of such funds is audited by independent auditors, in accordance with regulations and procedures by the federal government.

PART VII- QUESTION 51-Line b(ii)

The University, in its normal course of business, purchases from approximately 80 non charitable exempt organizations (e.g. American Bar Association; American Institute of CPA's ' National Association of College & University Business Officers; National Collegiate Athletic Association. etc.) various publications, textbooks and audiovisual materials. These purchases, either for resale to students or for use in the University's instruction, research and public service programs, are made at the fair market value. Further information is available upon request.

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2002 calendar year, or tax year beginning 05/01, 2002, and ending 04/30/2003

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

C Name of organization THE AMERICAN UNIVERSITY, Number and street (or P.O. box if mail is not delivered to street address) Room/suite, C/O CONTROLLER'S OFFICE, BRANDYWINE BLDG., 2, City or town, state or country, and ZIP + 4 WASHINGTON, DC 20016-8020

D Employer identification number 53-0196549, E Telephone number (202) 885-2841, F Accounting method: Cash, Accrual, Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? Yes No, H(b) If "Yes," enter number of affiliates N/A, H(c) Are all affiliates included? Yes No, H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No, I Enter 4-digit GEN

G Web site: WWW.AMERICAN.EDU

J Organization type (check only one) X 501(c)(3) (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 331,029,010

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions.)

Table with 21 rows and 4 columns. Rows include Revenue (1-12), Expenses (13-17), and Net Assets (18-21). Columns include description, sub-rows (a, b, c), and totals. Total revenue is 147,760 and total expenses is 310,219,489.

For Paperwork Reduction Act Notice, see the separate instructions.

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ 53,448,357, noncash \$ NONE)	53,448,357.	53,448,357.	STMT 5	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	2,328,566.		2,048,599.	279,967.
26	Other salaries and wages	122,474,163.	112,567,681.	6,731,782.	3,174,700.
27	Pension plan contributions	8,004,912.			
28	Other employee benefits	10,821,938.	24,207,561.	2,104,212.	827,439.
29	Payroll taxes	8,312,362.			
30	Professional fundraising fees	170,047.			170,047.
31	Accounting fees	447,694.		447,694.	
32	Legal fees	2,105,618.		2,105,618.	
33	Supplies	6,283,185.	5,034,638.	644,921.	603,626.
34	Telephone	1,153,344.	1,021,437.	52,435.	79,472.
35	Postage and shipping	2,253,715.	1,806,221.	82,788.	364,706.
36	Occupancy	11,471,045.	10,190,749.	151,088.	1,129,208.
37	Equipment rental and maintenance	5,156,518.	5,136,623.	15,509.	4,386.
38	Printing and publications	3,588,530.	2,548,612.	116,989.	922,929.
39	Travel	5,370,985.	4,801,789.	342,652.	226,544.
40	Conferences, conventions, and meetings				
41	Interest	9,782,214.	9,782,214.		
42	Depreciation, depletion, etc. (STMT schedule)	19,720,431.	19,680,099.		40,332.
43	Other expenses not covered above (itemize): STMT 7	37,325,865.	34,958,093.	1,346,939.	1,020,833.
	b				
	c				
	d				
	e				
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	310,219,489.	285,184,074.	16,191,226.	8,844,189.

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;

(iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 24 of the instructions.)

What is the organization's primary exempt purpose? **STMT 8**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a	INSTRUCTION AND DEPARTMENTAL RESEARCH STATEMENT 9 (Grants and allocations \$ _____)	89,075,357.
b	SCHOLARSHIPS & FELLOWSHIPS STATEMENT 9 (Grants and allocations \$ 53,448,357)	53,448,357.
c	AUXILIARY ENTERPRISES STATEMENT 9 (Grants and allocations \$ _____)	37,674,840.
d	ACADEMIC SUPPORT STATEMENT 9 (Grants and allocations \$ _____)	32,124,412.
e	Other program services (attach schedule) STMT 9 (Grants and allocations \$ _____)	72,861,108.
f	Total of Program Service Expenses (should equal line 44, column (B), Program services).	285,184,074.

Part IV Balance Sheets (See page 24 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)		
		Beginning of year		End of year		
Assets	45 Cash - non-interest-bearing		37,384	45	39,034	
	46 Savings and temporary cash investments		47,543,286	46	47,908,063	
	47a Accounts receivable	47a	11,170,661			
	b Less: allowance for doubtful accounts	47b	689,000	12,283,031	47c	10,481,661
	48a Pledges receivable	48a	17,323,714			
	b Less: allowance for doubtful accounts	48b	3,112,000	16,269,178	48c	14,211,714
	49 Grants receivable				49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
	51a Other notes and loans receivable (attach schedule)	51a	8,614,253			
	b Less: allowance for doubtful accounts	51b	850,000	7,628,260	51c	7,764,253
	52 Inventories for sale or use			45,237	52	45,237
	53 Prepaid expenses and deferred charges			428,956	53	884,586
	54 Investments - securities (attach schedule) STMT 10 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV			198,791,016	54	199,441,364
	55a Investments - land, buildings, and equipment: basis	55a				
	b Less: accumulated depreciation (attach schedule)	55b			55c	
56 Investments - other (attach schedule)				56		
57a Land, buildings, and equipment: basis	57a	462,560,803				
b Less: accumulated depreciation (attach schedule) STMT 6	57b	185,977,647	270,769,256	57c	276,583,156	
58 Other assets (describe STMT 11)			19,568,592	58	49,507,473	
59 Total assets (add lines 45 through 58) (must equal line 74)			573,364,196	59	606,866,541	
Liabilities	60 Accounts payable and accrued expenses		17,982,730	60	20,231,830	
	61 Grants payable			61		
	62 Deferred revenue			14,260,644	62	14,491,446
	63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
	64a Tax-exempt bond liabilities (attach schedule) STMT 12			145,124,386	64a	180,939,386
	b Mortgages and other notes payable (attach schedule) STMT 13			36,636,975	64b	37,000,000
65 Other liabilities (describe STMT 14)			12,321,832	65	17,799,145	
66 Total liabilities (add lines 60 through 65)			226,326,567	66	270,461,807	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.					
	67 Unrestricted		273,555,244	67	265,395,484	
	68 Temporarily restricted		23,781,010	68	20,942,722	
	69 Permanently restricted		49,701,375	69	50,066,528	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.					
	70 Capital stock, trust principal, or current funds				70	
	71 Paid-in or capital surplus, or land, building, and equipment fund				71	
	72 Retained earnings, endowment, accumulated income, or other funds				72	
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)			347,037,629	73	336,404,734	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)			573,364,196	74	606,866,541	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047
2002
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2002 calendar year, or tax year beginning 05/01, 2002, and ending 04/30/2003

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: THE AMERICAN UNIVERSITY. D Employer identification number: 53-0196549. E Telephone number: (202) 885-2841. F Accounting method: Accrual.

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling? I Enter 4-digit GEN.

G Web site: WWW.AMERICAN.EDU

J Organization type (check only one) X 501(c)(3) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 331,029,010.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions.)

Table with columns for Revenue, Expenses, and Net Assets. Rows include contributions, program service revenue, membership dues, interest on savings, dividends, gross rents, other investment income, gross amount from sales of assets, special events, gross sales of inventory, and total revenue/expenses.

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include: 22 Grants and allocations, 23 Specific assistance to individuals, 24 Benefits paid to or for members, 25 Compensation of officers, directors, etc., 26 Other salaries and wages, 27 Pension plan contributions, 28 Other employee benefits, 29 Payroll taxes, 30 Professional fundraising fees, 31 Accounting fees, 32 Legal fees, 33 Supplies, 34 Telephone, 35 Postage and shipping, 36 Occupancy, 37 Equipment rental and maintenance, 38 Printing and publications, 39 Travel, 40 Conferences, conventions, and meetings, 41 Interest, 42 Depreciation, depletion, etc., 43 Other expenses not covered above (itemize), 44 Total functional expenses.

Joint Costs. Check [] if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? [] Yes [X] No

If "Yes," enter (i) the aggregate amount of these joint costs \$; (ii) the amount allocated to Program services \$;

(iii) the amount allocated to Management and general \$; and (iv) the amount allocated to Fundraising \$

Part III Statement of Program Service Accomplishments (See page 24 of the instructions.)

What is the organization's primary exempt purpose? STMT 8

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

Table with 2 columns: Description of Program Service, Program Service Expenses. Rows include: a INSTRUCTION AND DEPARTMENTAL RESEARCH, b SCHOLARSHIPS & FELLOWSHIPS, c AUXILIARY ENTERPRISES, d ACADEMIC SUPPORT, e Other program services, f Total of Program Service Expenses.

Part IV Balance Sheets (See page 24 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)		
		Beginning of year		End of year		
Assets	45	Cash - non-interest-bearing		37,384.	45	39,034.
	46	Savings and temporary cash investments		47,543,286.	46	47,908,063.
	47a	Accounts receivable	47a	11,170,661.	47c	10,481,661.
	b	Less: allowance for doubtful accounts	47b	689,000		
	48a	Pledges receivable	48a	17,323,714.	48c	14,211,714.
	b	Less: allowance for doubtful accounts	48b	3,112,000		
	49	Grants receivable		16,269,178.	49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a	Other notes and loans receivable (attach schedule)	51a	8,614,253.	51c	7,764,253.
	b	Less: allowance for doubtful accounts	51b	850,000		
	52	Inventories for sale or use		7,628,260.	52	45,237.
	53	Prepaid expenses and deferred charges		45,237.	53	45,237.
	54	Investments - securities (attach schedule) STMT 10 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		428,956.	54	884,586.
	55a	Investments - land, buildings, and equipment: basis	55a		55c	199,441,364.
	b	Less: accumulated depreciation (attach schedule)	55b			
56	Investments - other (attach schedule)			56		
57a	Land, buildings, and equipment: basis	57a	462,560,803.	57c	276,583,156.	
b	Less: accumulated depreciation (attach schedule) STMT 6	57b	185,977,647.			
58	Other assets (describe STMT 11)		270,769,256.	58	49,507,473.	
59	Total assets (add lines 45 through 58) (must equal line 74)		19,568,592.	59	606,866,541.	
Liabilities	60	Accounts payable and accrued expenses		17,982,730.	60	20,231,830.
	61	Grants payable			61	
	62	Deferred revenue		14,260,644.	62	14,491,446.
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a	Tax-exempt bond liabilities (attach schedule) STMT 12	64a	145,124,386.	64b	180,939,386.
	b	Mortgages and other notes payable (attach schedule) STMT 13	64b	36,636,975.		
65	Other liabilities (describe STMT 14)		12,321,832.	65	37,000,000.	
66	Total liabilities (add lines 60 through 65)		12,321,832.	66	17,799,145.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		226,326,567.	67	270,461,807.	
	67	Unrestricted		273,555,244.	67	265,395,484.
	68	Temporarily restricted		23,781,010.	68	20,942,722.
	69	Permanently restricted		49,701,375.	69	50,066,528.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		347,037,629.	73	336,404,734.
	74	Total liabilities and net assets / fund balances (add lines 66 and 73)		573,364,196.	74	606,866,541.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See page 27 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter direct or indirect political expenditures. See line 81 instructions	81a	NONE
b	Did the organization file Form 1120-POL for this year?	81b	N/A
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	NOT VALUED
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> NONE ; section 4912 <input type="checkbox"/> NONE ; section 4955 <input type="checkbox"/> NONE		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		NONE
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		N/A
90 a	List the states with which a copy of this return is filed		DISTRICT OF COLUMBIA
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	4780
91	The books are in care of <u>CONTROLLER</u> Telephone no. <u>(202) 885-2841</u> Located at <u>AMERICAN UNIVERSITY, WASHINGTON, DC</u> ZIP + 4 <u>20016-8020</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a TUITION & FEES					241,999,937.
b AUX. ENTERPRISES	611310	74,487.			35,066,422.
c PBLC RADIO STATION					3,059,445.
d LIBRARY COPY SERV					220,417.
e MISC PROGS & CONT					605,111.
f Medicare/Medicaid payments					
g Fees and contracts from government agencies			21	9,015,213.	
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	1,458,352.	
96 Dividends and interest from securities			14	3,870,918.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	2,618,822.	
100 Gain or (loss) from sales of assets other than inventory			18	-12,395,749.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b STD LOAN INTEREST					147,760.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		74,487.		4,567,556.	281,099,092.
105 Total (add line 104, columns (B), (D), and (E))					285,741,135.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	STMT 20

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

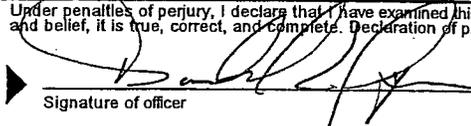
Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

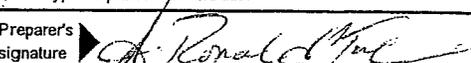
Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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.

Please Sign Here

Signature of officer:  Donald L. Myers
 Vice President of Finance and Treasurer
 Date: 1/10/20/05

Paid Preparer's Use Only

Preparer's signature:  Date: 1/10/20/05
 Firm's name (or yours if self-employed), address, and ZIP + 4: KPMG LLP, 2001 M STREET, NW, WASHINGTON, 20036-3310
 Preparer's SSN or PTIN (See Gen. Inst. W): 000571122
 EIN: 13-5565207
 Phone no.: 202-533-3000

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information - (See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

2002

Name of the organization

THE AMERICAN UNIVERSITY

Employer identification number

53-0196549

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>CLAUDIO GROSSMAN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	DEAN & PROFESSOR FULL-TIME	277,733.	32,729.	NONE
<u>MYRON ROOMKIN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	DEAN & PROFESSOR FULL-TIME	258,272.	33,819.	NONE
<u>JEFFREY JONES</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	HEAD BASKETBALL COACH FULL-TIME	230,400.	25,602.	NONE
<u>PETER JASZI</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	PROFESSOR FULL-TIME	229,273.	34,791.	NONE
<u>ANDREW POPPER</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	PROFESSOR FULL-TIME	215,733.	31,686.	NONE
Total number of other employees paid over \$50,000	▶ 467			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>HOGAN & HARTSON, LLP</u> WASHINGTON, DC	LEGAL	1,060,883.
<u>KPMG LLP</u> WASHINGTON, DC	AUDIT & TAX	447,694.
<u>BEARING POINT</u> MCLEAN, VA	CONSULTING	393,876.
<u>FITCH, EVEN, TABIN & FLANNERY</u> WASHINGTON, DC	LEGAL	304,693.
<u>BEVERIDGE & DIAMOND, PC</u> WASHINGTON, DC	LEGAL	267,542.
Total number of others receiving over \$50,000 for professional services	▶ 5	

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

Schedule A (Form 990 or 990-EZ) 2002

JSA
2E1210 1.000

Part III Statements About Activities (See page 2 of the instructions.)		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>NONE</u> (Must equal amounts on line 38, Part VI-A, or line I or Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? STMT 21	X	
e	Transfer of any part of its income or assets?		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)	X	
4	Do you have a section 403(b) annuity plan for your employees?	X	
Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments. STMT 21			

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)

7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____

10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)

11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

12 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 charitable, etc., 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). (Also complete the Support Schedule in Part IV-A.)

13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting if APPLICABLE

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Table with 6 columns: (a) 2001, (b) 2000, (c) 1999, (d) 1998, (e) Total. Rows include: 15 Gifts, grants, and contributions received; 16 Membership fees received; 17 Gross receipts from admissions, merchandise sold or services performed; 18 Gross income from interest, dividends, amounts received from payments on securities loans; 19 Net income from unrelated business activities; 20 Tax revenues levied for the organization's benefit; 21 The value of services or facilities furnished to the organization by a governmental unit without charge; 22 Other income; 23 Total of lines 15 through 22; 24 Line 23 minus line 17; 25 Enter 1% of line 23.

Table for lines 26a-26f. 26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 NOT APPLICABLE; b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts; c Total support for section 509(a)(1) test: Enter line 24, column (e); d Add: Amounts from column (e) for lines: 18, 19, 22, 26b; e Public support (line 26c minus line 26d total); f Public support percentage (line 26e (numerator) divided by line 26c (denominator)).

Table for lines 27a-27h. 27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2001), (2000), (1999) NOT APPLICABLE, (1998); b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2001), (2000), (1999), (1998); c Add: Amounts from column (e) for lines: 15, 16, 17, 20, 21; d Add: Line 27a total and line 27b total; e Public support (line 27c total minus line 27d total); f Total support for section 509(a)(2) test: Enter amount from line 23, column (e); g Public support percentage (line 27e (numerator) divided by line 27f (denominator)); h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).

Table for line 28. 28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 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?	X	
30 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?	X	
31 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, attach a separate statement.)	X	
STMT 22		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?	X	
STMT 23		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		X
35 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," attach an explanation	X	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)
 (To be completed **ONLY** by an eligible organization that filed Form 5768) **NOT APPLICABLE**

Check a if the organization belongs to an affiliated group.
 Check b if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying) . . .	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying) . . .	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is - Not over \$500,000 20% of the amount on line 40 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	41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.			

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 instructions for lines 45 through 50 on page 11 of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in) ▶	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e)) . . .				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e)) . . .				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities **NOT APPLICABLE**
 (For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			Yes	No	Amount
a	Volunteers		X		
b	Paid staff or management (Include compensation in expenses reported on lines c through h.)		X		
c	Media advertisements		X		
d	Mailings to members, legislators, or the public		X		
e	Publications, or published or broadcast statements		X		
f	Grants to other organizations for lobbying purposes		X		
g	Direct contact with legislators, their staffs, government officials, or a legislative body		X		
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X		
i	Total lobbying expenditures (Add lines c through h.)		X		
If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.					NONE

Schedule of Contributors

2002

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

Name of organization

Employer identification number

THE AMERICAN UNIVERSITY

53-0196549

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule. (Note: Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General Rule and a Special Rule - see instructions.)

General Rule -

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules -

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc., purposes (sections 170(c)(4), 2055(a)(3), or 2522(a)(3)) -

List in Part I each contributor whose contributions total more than \$1,000 during the year that were for a religious, charitable, etc., purpose. To determine the \$1,000, aggregate all of a contributor's gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that received any charitable contributions and listed any charitable contributors on Part I must also complete Part III.

If a section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list any charitable contributors on Part I, check the box on line A at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided. The organization need not complete and attach Part III.

Specific Instructions

Note: You may duplicate Parts I, II, and III if more copies are needed. Number each page of each Part.

Part I. In column (a), identify the first contributor listed as no. 1 and the second contributor as no. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year; and the type of contribution (e.g., whether an individual, payroll, or noncash contribution). Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually).

Part II. In column (a), show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution fully. Report on property with readily determinable market value (i.e., market quotations for securities) by listing its fair market value (FMV). For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes must complete Parts I through III for those persons whose gifts totaled more than \$1,000 during the year. Show also, in the heading of Part III, total gifts that were \$1,000 or less and were for a religious, charitable, etc., purpose. Complete this information only on the first Part III page.

If an amount is set aside for a religious, charitable, etc., purpose, show in column (d) how the amount is held (e.g., whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column (e) and explain the relationship between the two organizations.

Name of organization

Employer identification number

THE AMERICAN UNIVERSITY

53-0196549

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
2	DR. & MRS. CYRUS KATZEN 6031 LEESBURG PIKE FALLS CHURCH, VA 22041	1,600,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	ROBERT P. KOGOD 2929 MASSACHUSETTS AVENUE, NW WASHINGTON, DC 20008	1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	ESTATE OF MARY S. ROBERTSON 10 LIGHT STREET BALTIMORE, MD 21202	862,444.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	U.S. DEPARTMENT OF EDUCATION - STUDENT FINANCIAL AID WASHINGTON, DC	4,867,302.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 1

PART I - LINE 1 - CONTRIBUTIONS, GIFTS, GRANTS AND SIMILAR AMOUNTS RECEIVED

Contributions in excess of 2% of the total contributions (\$343,527) have been reported on Schedule B of Form 990. Pursuant to IRS Regulations, this information is not subject to public disclosure.

STATEMENT 1

AUSF 010518

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 1

PART 1 - LINE 1 - CONTRIBUTIONS, GIFTS, GRANTS AND SIMILAR AMOUNTS RECEIVED

Direct Public Support:

Contributions of less than 2% of Line 1d	8,504,078
Contributions of more than 2% of Line 1d:	
Dr. & Mrs. Cyrus Katzen 6031 Leesburg Pike Falls Church, Va. 22041	1,600,000
Robert P. Kogod 2929 Massachusetts Ave., NW Washington, DC 20008	1,000,000
Mrs. Mary S. Robertson (Deceased)	<u>862,444</u>
	<u>11,966,522</u>

Government Grants:

Corporation for Public Broadcasting Washington, DC	342,506
U.S. Department of Education - Student Financial Aid	<u>4,867,302</u>
Line 1c	<u>5,209,808</u>
Line 1d - Total Contributions and Grants	<u><u>17,176,330</u></u>

AUSF 010519

FORM 990, PART I - OTHER INVESTMENT INCOME

<u>DESCRIPTION</u>	<u>AMOUNT</u>
ENDOWMENT	2,618,822.
TOTAL	<u>2,618,822.</u>

AUSF 010520

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 3

PART 1 - LINE 8 - SALE OF ASSETS OTHER THAN INVENTORY

GROSS AMOUNTS FROM SALES OF PUBLICLY TRADED SECURITIES	15,715,796
COST OR OTHER BASIS	<u>28,111,545</u>
GAIN/ (LOSS) FROM SALE OF PUBLICLY TRADED SECURITIES	<u>(12,395,749)</u>

STATEMENT 3

AUSF 010521

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
NET UNREALIZED LOSS ON INVESTMENTS	3,330,871.
TOTAL	<u>3,330,871.</u>

AUSF 010522

STATEMENT 4

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 5

PART II - LINE 22 - GRANTS AND ALLOCATIONS

A list of recipients of scholarships and fellowships is on file at the institution and is available on request. Although there may be recipients who are related to persons having an interest in the institution, such recipients are selected on an equal, objectively determinable basis with other recipients. That is, all students receiving scholarships and fellowships are judged worthy by the institution's assessment on the basis of academic achievement, financial need and other similar standards.

Total Scholarships & Fellowships amount to \$53,448,357

STATEMENT 5

AUSF 010523

AMERICAN UNIVERSITY
 EIN: 53-0196549
 YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 6

PART IV-LINE 57a-LAND, BUILDING, AND EQUIPMENT
 PART IV-LINE 57b- ACCUMULATED DEPRECIATION

CATEGORY	BASIS	ACCUM. DEPRECIATION	BOOK VALUE
LAND	29,572,722		29,572,722
LAND IMPROVEMENTS	8,717,068	4,877,120	3,839,948
SUB-TOTAL	<u>38,289,790</u>	<u>4,877,120</u>	<u>33,412,670</u>
BUILDINGS	<u>300,875,366</u>	<u>92,666,163</u>	<u>208,209,203</u>
EQUIPMENT	109,522,214	84,964,569	24,557,645
VEHICLES	3,319,683	2,885,823	433,860
DONATED EQUIPMENT	954,569	479,000	475,569
ART COLLECTION	458,816	104,972	353,844
SUB-TOTAL	<u>114,255,282</u>	<u>88,434,364</u>	<u>25,820,918</u>
CONSTRUCTION IN PROGRESS	<u>9,140,365</u>		<u>9,140,365</u>
TOTALS	<u>462,560,803</u>	<u>185,977,647</u>	<u>276,583,156</u>

PART II-LINE 42-DEPRECIATION

ACCUMULATED DEPRECIATION-4/30/02	166,257,216
DEPRECIATION EXPENSE	<u>19,720,431</u>
ACCUMULATED DEPRECIATION-4/30/03	<u>185,977,647</u>

Depreciation is computed by the straight-line method over the estimated useful lives of the assets. The estimated useful lives are: Buildings, generally 50 years; Land Improvements, 20 years; Equipment, 5 years; and Art Collections, 50 years.

Facilities/Physical Plant

The 76-acre main campus and 8-acre Tenly satellite campus are within one mile of each other. The Washington College of Law is located on Massachusetts Avenue, a half mile from the main campus. University facilities include administrative and academic buildings; housing for 3,475; an interdenominational religious center; specialized natural science facilities; 19 computer laboratories around campus, including a computer center open 24 hours a day; two electronic auditoriums; numerous classrooms with the latest in multimedia presentation capability; radio and TV studios; recital halls; a small theater; and a comprehensive, multipurpose sports and convocation center.

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
CONTRACTUAL EXPENSES	23252686.	22454847.	473,758.	324,081.
CONSULTANTS/PROFESSIONAL SVCS	2,763,183.	1,782,583.	473,311.	507,289.
FOOD SERVICES	3,477,120.	3,013,753.	297,850.	165,517.
ADVERTISING	982,598.	934,218.	38,708.	9,672.
INSURANCE	4,017,080.	4,165,237.	-148,157.	
MEMBERSHIPS & DUES	1,067,697.	993,877.	67,883.	5,937.
BANK SERVICE CHARGES	1,091,746.	981,773.	101,636.	8,337.
TAXES & PERMITS	75,755.	74,805.	950.	
OTHER LEGAL COSTS	59,000.	18,000.	41,000.	
BAD DEBT EXPENSE	539,000.	539,000.		
.....				
THE SUM OF LINES 27A, 28A AND 29A ARE REPORTED ON LINE 28B,C & D.				
TOTALS	<u>37325865.</u>	<u>34958093.</u>	<u>1,346,939.</u>	<u>1,020,833.</u>

AUSF 010525

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

AMERICAN UNIVERSITY IS AN INDEPENDENT, COEDUCATIONAL UNIVERSITY
CHARTERED BY AN ACT OF CONGRESS IN 1893.

AUSF 010526

STATEMENT 8

PART III - STATEMENT OF PROGRAM SERVICES RENDERED

American University is an independent, coeducational institution of higher education. All 50 states, the District of Columbia, Puerto Rico and the territories, and nearly 150 foreign countries are represented in its student body.

- a. **INSTRUCTION** : American University offers a wide range of graduate and undergraduate degree programs as well as non-degree study. Students have the opportunity to create individual interdisciplinary programs at the bachelor's and master's levels. Certificate programs and an associate degree program are offered as well. The current enrollment of the University is approximately 11,500 students in 57 bachelor's programs, 53 master's programs, 10 doctoral programs, and J.D., S.J.D. and LL.M. programs. The enrollment includes approximately 5,600 undergraduate, 5,000 graduate students and 900 non-degree students. Freshman enrollment is 2,051.

The faculty consists of 577 full-time and 475 adjunct members. Of the full-time faculty, 96 percent hold doctoral degrees or highest degrees in their field.

EXPENSES

89,075,357

- b. **SCHOLARSHIPS AND FELLOWSHIPS**: Financial aid to students includes scholarships, remitted tuition and stipends for both undergraduate and graduate study. Approximately 60% of the students receive some form of Financial Aid. For the academic year, 3,020 degrees were conferred.

EXPENSES

53,448,357

- c. **AUXILIARY ENTERPRISES**: University dormitories consisting of ten residence halls provide living quarters for 3,475 students. Also provided are recreational facilities, dining services, parking, and other self-supporting faculty, staff and student services.

EXPENSES

37,674,840

- d. **ACADEMIC SUPPORT**: The University libraries (approximately 1.3 million volumes held); academic computer services; administrative offices and support for the six principal academic divisions; the College of Arts and Sciences, with twenty-two teaching units; the School of Communication; the KOGOD School of Business; the School of International Service; the School of Public Affairs; and the Washington College of Law. The University also provides undergraduate study-abroad programs in Asia, Latin America, and Europe as well as the nationally acclaimed Washington Semester Program.

EXPENSES

32,124,412

Lines A - D subtotal

212,322,966

PART III - LINE e - OTHER PROGRAM SERVICES

STUDENT SERVICES

Financial aid and enrollment services; University Registrar;
Career Center; health and counseling; sports and recreation;
student learning and development programs; student life centers;
intercultural programs and services; the Kay Spiritual Life Center. 32,680,054

INSTITUTIONAL SUPPORT

Includes expenditures for information technology, telecommunications,
space management, safety, security, mail and transportation services. Also
includes general operating expenses not allocated to Management and
General and Fundraising. 20,858,106

RESEARCH

Research and technical assistance projects funded primarily by federal &
state agencies. Federal Programs are audited in accordance with
OMB Circular A-133. 10,801,207

PUBLIC SERVICE

The Operation of WAMU 88.5 FM a 24-hour, 50,000 watt public radio
station, licensed to American University since 1961. WAMU serves more
than 450,000 listeners in Virginia, Maryland, and the District of Columbia with
news, talk programming, and traditional American music. 8,521,741

Line E - subtotal 72,861,108

Line A - D subtotal 212,322,966

Total Program Expenses 285,184,074

ACCREDITATION

American University is accredited by the Middle States Association
of Colleges and Secondary Schools and is recognized by the University
Senate of the United Methodist Church. AU is a member of the National
University Continuing Education Association and the Council for Adult and
Experiential Learning. A number of departments and programs are also
individually accredited by, or are members of, professional organizations

WEB SITE

<http://www.american.edu>

FORM 990, PART IV - INVESTMENTS - SECURITIES

DESCRIPTION

ENDING
BOOK VALUE

DEBT SECURITIES	42,662,475.
EQUITY SECURITIES	153,900,145.
OTHER:	
VENTURE CAPITAL ACCOUNTS	302,970.
REAL ESTATE INVESTMENTS	2,190,815.
CASH SURRENDER VALUE OF DONATED INSURANCE POLICIES	384,959.
	<hr/>
TOTALS	199,441,364.
	<hr/> <hr/>

AUSF 010529

STATEMENT 10

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION	ENDING BOOK VALUE
-----	-----
DEBT COLLATERAL DEPOSITS	33,566,724.
DEFERRED FINANCIAL COSTS	4,473,302.
INTEREST IN PERPETUAL TRUST	11,467,447.
TOTALS	----- 49,507,473. -----

AUSF 010530

STATEMENT 11

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 12

PART IV - LINE 64a - TAX-EXEMPT BOND LIABILITIES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
DISTRICT OF COLUMBIA VARIABLE RATE WEEKLY DEMAND REVENUE BONDS (AMERICAN UNIVERSITY ISSUE) SERIES 1985, SECURED BY REAL PROPERTY AND A LETTER OF CREDIT, MATURING IN 2015.	48,900,000
DISTRICT OF COLUMBIA VARIABLE RATE WEEKLY DEMAND REVENUE BONDS (AMERICAN UNIVERSITY ISSUE) SERIES A, SECURED BY REAL PROPERTY AND A LETTER OF CREDIT, MATURING IN 2015.	12,000,000
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 1996, MATURING IN 2026, NET OF A DISCOUNT OF \$1,300,614	62,039,386
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 1999, MATURING IN 2028.	21,000,000
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 2003, MATURING IN 2033.	<u>37,000,000</u>
TOTAL	<u><u>180,939,386</u></u>

AUSF 010531

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 13

PART IV - LINE 64b - MORTGAGES AND OTHER NOTES PAYABLE

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Note Payable, variable rate, due in 2010	15,000,000
Note Payable, variable rate, due in 2011	<u>22,000,000</u>
TOTAL	<u><u>37,000,000</u></u>

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION	ENDING BOOK VALUE
-----	-----
REFUNDABLE ADVANCE FR. US GOVT	7,214,987.
DERIVATIVE INSTRUMENTS	10,584,158.
TOTALS	-----
	17,799,145.
	=====

AUSF 010533

STATEMENT 14

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

DESCRIPTION -----	AMOUNT -----
SCHOLARSHIP ALLOWANCE	-47,278,455.
TOTAL	<u>-47,278,455.</u>

AUSF 010534

STATEMENT 15

FORM 990, PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS

<u>DESCRIPTION</u>	<u>AMOUNT</u>
SCHOLARSHIP ALLOWANCE	47,278,455.
TOTAL	<u>47,278,455.</u>

AUSF 010535

STATEMENT 16

AMERICAN UNIVERSITY

EIN: 53-0196549

YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 17

Explanation For Filing Amended Return

Part V and Line 89b of Form 990 are being amended based on the review of compensation and benefits reported on the original return.

AMERICAN UNIVERSITY
FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
FY 2003

<u>NAME AND ADDRESS</u>	<u>TITLE AND TIME DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS **</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES ***</u>
BENJAMIN LADNER * WASHINGTON, DC	PRESIDENT FULL-TIME	\$ 565,833	\$ 175,336	\$ 138,442
DONALD L. MYERS WASHINGTON, DC	VP FINANCE & TREASURER FULL-TIME	\$ 329,333	\$ 83,088	\$ 378
CORNELIUS M. KERWIN WASHINGTON, DC	PROVOST FULL-TIME	\$ 327,733	\$ 86,866	NONE
MARY E. KENNARD WASHINGTON, DC	VP & UNIVERSITY COUNSEL FULL-TIME	\$ 239,967	\$ 58,204	NONE
WILLIAM T. MYERS WASHINGTON, DC	VP ENROLLMENT SERVICES FULL-TIME	\$ 218,733	\$ 50,837	NONE
GAIL SHORT HANSON WASHINGTON, DC	VP STUDENT SERVICES FULL-TIME	\$ 217,000	\$ 47,730	NONE
ALBERT CHECCIO WASHINGTON, DC	VP DEVELOPMENT FULL-TIME	\$ 279,967	\$ 61,907	NONE
ROBERT PASTOR WASHINGTON, DC	VP INTERNATIONAL AFFAIRS FULL-TIME	\$ 150,000	\$ 29,999	NONE
	GRAND TOTALS	\$ 2,328,567	\$ 593,968	\$ 138,820

* In addition to the compensation and benefits shown, the president also is provided with qualified campus lodging, the value of which is excludable from taxable income under Internal Revenue Code section 119(d).

** Includes deferred compensation amounts under a Board of Trustees approved executive compensation plan in accordance with Section 457(f) of the Internal Revenue Code. These amounts have not vested and are subject to substantial risk of forfeiture. Also includes the value of life insurance provided pursuant to an agreement that provides, under certain limited circumstances, for American University to be reimbursed for the premiums it paid for such insurance.

*** In this amended Form 990, American University (the "University") is reporting additional imputed taxable income reported on Forms W-2c issued to Dr. Benjamin Ladner, the former President of the University. (See Statement 19 for more details.)

AUSF 010537

STMT 18

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990

STATEMENT 18

PART V - LIST OF OFFICERS, DIRECTORS AND TRUSTEES

George J. Collins, Chair
Leslie E. Bains, Vice Chair

Gary M. Abramson
Abbey J. Butler
Michael D. Capellas
David M. Carmen
Jack C. Cassell
Edward R. Carr
Gary D. Cohn
Pamela M. Deese
Jerome King Del Pino
Hani M. S. Farsi
Michael R. Forman
Thomas A. Gottschalk

William I Jacobs
Leonard R. Jaskol
Margery Kraus
Benjamin Ladner
A. Robin Mathias
Bishop Felton Edwin May
John R. Petty
Robert P. Pincus
Matthew Pittinsky
Lawrence C. Siegel
Jeffrey A. Sine
A. W. Pete Smith
Paul Martin Wolff

Members of the Board of Trustees are not compensated. They may, however be reimbursed for business expenses incurred during activities related to the University. All may be reached c/o American University.

AUSF 010538

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2002

AMENDED 2001 FORM 990 (FOR THE YEAR ENDED APRIL 30, 2002)

PART VI
LINE 89B

American University may have engaged in excess benefit transactions with Dr. Benjamin Ladner, the former President of the University. The potential excess benefit transactions involved amounts received from the University by Dr. Ladner or his spouse with respect to personal expenses, and personal services provided by University employees to Dr. Ladner or his spouse, without proper authorization by the Board of Trustees or otherwise by the University.

At the time the University filed its original Form 990 for this period, the University was not aware that these payments were for personal expenses or that the services being provided were personal. The nature of these payments and services was discovered as part of an internal investigation conducted by the Audit Committee of the University's Board of Trustees in 2005. The findings of this investigation were adopted by the University's Board of Trustees.

The University has taken the following steps in response to its investigation:

- Additional income has been reported to Dr. Ladner on Forms W-2c for 2002, 2003 and 2004.
- The University is seeking reimbursement, with interest, from Dr. Ladner of unauthorized personal expenses paid for by the University.

The University has amended its Forms 990 for its tax years ended April 30, 2002, 2003 and 2004 to reflect Dr. Ladner's corrected imputed income.

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE NO.	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
----	-----
93A	STUDENT ASSESSMENTS FOR EDUCATIONAL PURPOSES.
93B	SALES AND SERVICES OF THE TEN RESIDENCE HALLS WHICH PROVIDE LIVING QUARTERS FOR 3,475 STUDENTS. ALSO PROVIDED ARE RECREATIONAL FACILITIES, DINING SERVICES, PARKING, AND OTHER SELF-SUPPORTING STUDENT, FACULTY AND STAFF SERVICES.
93C	PUBLIC RADIO STATION (WAMU/FM) PROGRAM REVENUES OTHER THAN DIRECT PUBLIC SUPPORT.
93D	LIBRARY COPY SERVICES.
93E	OTHER PROGRAM INCOME INCLUDING REIMBURSEMENTS, REFUNDS, AND RECOVERIES OF PRIOR YEARS COSTS.
103B	STUDENT LOAN INTEREST.

AUSF 010540

STATEMENT 20

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2003

FORM 990 SCHEDULE A

STATEMENT 21

PART III-QUESTION 2d

Other than the payment of reasonable and not excessive compensation and reimbursement of expenses for officers (and trustees), the University knows of no significant transaction between it and any person described above or an organization or corporation with which such person is affiliated other than transactions in the normal conduct of its activities (e.g. the borrowing of money from a bank of which the trustees may be an officer or the purchase of products of a corporation of which a trustee may be an employee or officer). All such transactions are conducted at arm's length and for good and sufficient consideration. Moreover, in such instances, the trustee or officer plays no significant role in the transaction.

PART III- QUESTION 3

Most disbursements in furtherance of the University's exempt programs are made directly for salary and similar expenses incurred directly in the active conduct of the activities constituting the exempt purpose or function for which the University is organized and operated. Otherwise, disbursements in furtherance of the University's exempt programs are made in accordance with procedures or subject to conditions established by the University's governing board designed to ensure that individuals and organizations receiving disbursements from the organization in furtherance of its exempt programs are adequately investigated to ensure that they are qualifying recipients. Students receiving scholarships and fellowships are judged worthy by the University's assessment on the basis of academic achievement, financial need and other similar standards as required by law.

PART VII- QUESTION 51-Line b(ii)

The University, in its normal course of business, purchases from approximately 80 non charitable exempt organizations (e.g. American Bar Association; American Institute of CPA's ' National Association of College & University Business Officers; National Collegiate Athletic Association. etc.) various publications, textbooks and audiovisual materials. These purchases, either for resale to students or for use in the University's instruction, research and public service programs, are made at the fair market value. Further information is available upon request.

STATEMENT 21

AUSF 010541

SCHEDULE A, PART V - EXPLANATION FOR LINE 31

THE UNIVERSITY'S NON-DISCRIMINATORY POLICY TOWARDS RACE, CREED, COLOR NATIONAL ORIGIN, AGE, HANDICAP, OR SEX IS NOTED IN ALL ADMISSION CATALOGUES, APPLICATION FOR ADMISSION, TRANSFER GUIDES, NEWSPAPER ADS, AND BROADCAST MEDIA SOLICITATIONS FOR STUDENTS.

AUSF 010542

STATEMENT 22

SCHEDULE A, PART V - EXPLANATION FOR LINE 34A

THE UNIVERSITY RECEIVES U.S. DEPARTMENT OF EDUCATION STUDENT AID FUNDS.
USE OF SUCH FUNDS ARE AUDITED BY INDEPENDENT AUDITORS IN ACCORDANCE WITH
REGULATIONS AND PROCEDURES ISSUED BY THE FEDERAL GOVERNMENT.

AUSF 010543

STATEMENT 23

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury Internal Revenue Service

A For the 2003 calendar year, or tax year beginning 05/01, 2003, and ending 04/30/2004

B Check if applicable: C Name of organization THE AMERICAN UNIVERSITY D Employer identification number 53-0196549 E Telephone number (202) 885-2841 F Accounting method: Cash [] Accrual [X] Other (specify) []

STMT 18

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Website: WWW.AMERICAN.EDU

J Organization type (check only one) [X] 501(c) (3) (insert no.) 4947(a)(1) or 527

K Check here [] If the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? [] Yes [X] No

H(b) If "Yes," enter number of affiliates N/A

H(c) Are all affiliates included? N/A [] Yes [] No (If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? [] Yes [X] No

I Group Exemption Number

M Check [] if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 460,108,079.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received: STMT 1; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less: rental expenses; 6c Net rental income or (loss); 7 Other investment income (describe STMT 3); 8a Gross amount from sales of assets other than inventory; 8b Less: cost or other basis and sales expenses; 8c Gain or (loss) (attach schedule); 8d Net gain or (loss) (combine line 8c, columns (A) and (B)); 9 Special events and activities (attach schedule); 9a Gross revenue (not including \$ of contributions reported on line 1a); 9b Less: direct expenses other than fundraising expenses; 9c Net income or (loss) from special events (subtract line 9b from line 9a); 10a Gross sales of inventory, less returns and allowances; 10b Less: cost of goods sold; 10c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a); 11 Other revenue (from Part VII, line 103); 12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11); 13 Program services (from line 44, column (B)); 14 Management and general (from line 44, column (C)); 15 Fundraising (from line 44, column (D)); 16 Payments to affiliates (attach schedule); 17 Total expenses (add lines 16 and 44, column (A)); 18 Excess or (deficit) for the year (subtract line 17 from line 12); 19 Net assets or fund balances at beginning of year (from line 73, column (A)); 20 Other changes in net assets or fund balances (attach explanation) STMT 4; 21 Net assets or fund balances at end of year (combine lines 18, 19, and 20).

For Paperwork Reduction Act Notice, see the separate instructions.

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ 58,236,692. noncash \$ NONE)	58,236,692.	58,236,692.	STMT 6	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	2,379,367.		2,083,700.	295,667.
26	Other salaries and wages	126,732,057.	115,629,948.	7,561,349.	3,540,760.
27	Pension plan contributions	8,717,966.	8,717,966.		
28	Other employee benefits	12,597,101.	9,471,919.	2,172,217.	952,965.
29	Payroll taxes	8,738,450.	8,738,450.		
30	Professional fundraising fees	155,871.			155,871.
31	Accounting fees	592,488.		592,488.	
32	Legal fees	2,321,848.		2,321,848.	
33	Supplies	5,742,675.	4,697,789.	687,913.	356,973.
34	Telephone	1,135,840.	1,013,614.	60,113.	62,113.
35	Postage and shipping	1,625,330.	1,332,786.	86,949.	205,595.
36	Occupancy	13,811,718.	12,397,916.	149,015.	1,264,787.
37	Equipment rental and maintenance	4,716,895.	4,716,895.		
38	Printing and publications	3,567,250.	3,026,916.	112,348.	427,986.
39	Travel	5,919,907.	5,492,470.	224,135.	203,302.
40	Conferences, conventions, and meetings				
41	Interest	9,051,000.	9,051,000.		
42	Depreciation, depletion, etc. (STMT schedule)	19,444,709.	19,444,709.		
43	Other expenses not covered above (itemize): STMT 8	41,410,634.	39,397,594.	1,097,095.	915,945.
b					
c					
d					
e					
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	326,897,798.	301,366,664.	17,149,170.	8,381,964.

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose? **STMT 9**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a INSTRUCTION AND DEPARTMENTAL RESEARCH STATEMENT 10 (Grants and allocations \$ _____)	93,320,157.
b SCHOLARSHIPS & FELLOWSHIPS STATEMENT 10 (Grants and allocations \$ 58,236,692.)	58,236,692.
c AUXILIARY ENTERPRISES STATEMENT 10 (Grants and allocations \$ _____)	41,173,965.
d ACADEMIC SUPPORT STATEMENT 10 (Grants and allocations \$ _____)	33,528,798.
e Other program services (attach schedule) STMT 10 (Grants and allocations \$ _____)	75,107,052.
f Total of Program Service Expenses (should equal line 44, column (B), Program services).	301,366,664.

Part IV Balance Sheets (See page 25 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year	
Assets	45 Cash - non-interest-bearing		39,034	45	25,619
	46 Savings and temporary cash investments		47,908,063	46	3,861,796
	47a Accounts receivable	47a	12,129,752		
	b Less: allowance for doubtful accounts	47b	582,000	47c	11,547,752
	48a Pledges receivable	48a	23,669,013		
	b Less: allowance for doubtful accounts	48b	1,713,000	48c	21,956,013
	49 Grants receivable			49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a Other notes and loans receivable (attach schedule)	51a	8,687,815		
	b Less: allowance for doubtful accounts	51b	850,000	51c	7,837,815
	52 Inventories for sale or use		45,237	52	NONE
	53 Prepaid expenses and deferred charges		884,586	53	943,151
	54 Investments - securities (attach schedule) STMT 11 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		199,441,364	54	300,311,255
	55a Investments - land, buildings, and equipment: basis	55a			
	b Less: accumulated depreciation (attach schedule)	55b		55c	
56 Investments - other (attach schedule)			56		
57a Land, buildings, and equipment: basis	57a	494,048,816			
b Less: accumulated depreciation (attach schedule) STMT 7	57b	205,422,356	57c	288,626,460	
58 Other assets (describe <input type="checkbox"/> STMT 12)		49,507,473	58	39,139,632	
59 Total assets (add lines 45 through 58) (must equal line 74)		606,866,541	59	674,249,493	
Liabilities	60 Accounts payable and accrued expenses		20,231,830	60	24,539,941
	61 Grants payable			61	
	62 Deferred revenue		14,491,446	62	16,289,052
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a Tax-exempt bond liabilities (attach schedule) STMT 13		180,939,386	64a	179,689,386
	b Mortgages and other notes payable (attach schedule) STMT 14		37,000,000	64b	37,000,000
	65 Other liabilities (describe <input type="checkbox"/> STMT 15)		17,799,145	65	14,545,790
66 Total liabilities (add lines 60 through 65)		270,461,807	66	272,064,169	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted		265,395,484	67	325,805,217
	68 Temporarily restricted		20,942,722	68	23,550,580
	69 Permanently restricted		50,066,528	69	52,829,527
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70 Capital stock, trust principal, or current funds			70	
	71 Paid-in or capital surplus, or land, building, and equipment fund			71	
	72 Retained earnings, endowment, accumulated income, or other funds			72	
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		336,404,734	73	402,185,324	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)		606,866,541	74	674,249,493	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See page 28 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? b If "Yes," has it filed a tax return on Form 990-T for this year?	78 a	X
78 b		78 b	X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? b If "Yes," enter the name of the organization	80 a	X
and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.			
81 a	Enter direct and indirect political expenditures. See line 81 instructions.	81 a	NONE
b	Did the organization file Form 1120-POL for this year?	81 b	N/A
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82 a	X
82 b		82 b	NOT VALUED
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83 a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83 b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible? b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84 a	X
84 b		84 b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85 a	N/A
85 b		85 b	N/A
c	Dues, assessments, and similar amounts from members	85 c	N/A
d	Section 162(e) lobbying and political expenditures	85 d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85 e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85 f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85 g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85 h	N/A
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 b Gross receipts, included on line 12, for public use of club facilities	86 a	N/A
86 b		86 b	N/A
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87 a	N/A
87 b		87 b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 NONE; section 4912 NONE; section 4955 NONE	89 a	X
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89 b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		NONE
90 a	List the states with which a copy of this return is filed		N/A
b	Number of employees employed in the pay period that includes March 12, 2003 (See instructions)	90 b	4677
91	The books are in care of CONTROLLER Located at AMERICAN UNIVERSITY, WASHINGTON, DC Telephone no. (202) 885-2841 ZIP + 4 20016-8020		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a TUITION & FEES					256,288,720.
b AUX. ENTERPRISES	713940	65,342.			39,991,178.
c PBLC RADIO STATION					3,698,568.
d COST RCVRY/OTHER					1,282,940.
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies			21	9,406,990.	
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	3,234,655.	
96 Dividends and interest from securities			14	3,680,125.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	2,386,737.	
100 Gain or (loss) from sales of assets other than inventory			18	8,254,947.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b STD LOAN INTEREST					182,113.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		65,342.		26,963,454.	301,443,519.
105 Total (add line 104, columns (B), (D), and (E))					328,472,315.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	STMT 21

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here

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.

Signature of officer: Donald L. Myers Date: 10/20/05
 Type or print name and title: Vice President of Finance and Treasurer

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: 10/20/05 Check if self-employed: Preparer's SSN or PTIN (See Gen. Inst. W): PEU51112
 Firm's name (or yours if self-employed), address, and ZIP + 4: KPMG LLP
2001 M STREET, NW
WASHINGTON, DC 20036-3310 EIN: 13-5565207 Phone no.: 202-533-3000

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust
Supplementary Information - (See separate instructions.)
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

2003

Name of the organization

THE AMERICAN UNIVERSITY

Employer identification number

53-0196549

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>CLAUDIO GROSSMAN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	DEAN & PROFESSOR 40 HRS/WK	300,500.	32,988.	NONE
<u>MYRON ROOMKIN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	DEAN & PROFESSOR 40 HRS/WK	286,068.	34,479.	NONE
<u>WINFRED THOMPSON</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	CHANCELOER, AUS 40 HRS/WK	268,667.	30,210.	NONE
<u>JEFFREY JONES</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	BASKETBALL COACH 40 HRS/WK	239,567.	19,025.	NONE
<u>ROBERT VAUGHN</u> CAN BE REACHED C/O AMERICAN UNIVERSITY	PROFESSOR 40 HRS/WK	217,317.	34,524.	NONE
Total number of other employees paid over \$50,000	▶ 957			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>HOGAN & HARTSON, LLP</u> WASHINGTON, DC	LEGAL	589,697.
<u>MORRISON & FOERSTER, LLP</u> WASHINGTON, DC	LEGAL	450,000.
<u>KPMG LLP</u> WASHINGTON, DC	AUDIT & TAX	255,151.
<u>BROWN & SHEEHAN</u> BALTIMORE, MD	LEGAL	208,729.
<u>PRICEWATERHOUSECOOPERS LLP</u> WASHINGTON, DC	CONSULTING	157,930.
Total number of others receiving over \$50,000 for professional services	▶ 5	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.
JSA

Schedule A (Form 990 or 990-EZ) 2003

Part III Statements About Activities (See page 2 of the instructions.)

		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>NONE</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)		X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? STMT 22	X	
e	Transfer of any part of its income or assets?		X
3a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.) STMT 23	X	
b	Do you have a section 403(b) annuity plan for your employees?	X	
4	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12 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 charitable, etc., 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). (Also complete the Support Schedule in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

NOT APPLICABLE

Table with columns: Calendar year (or fiscal year beginning in), (a) 2002, (b) 2001, (c) 2000, (d) 1999, (e) Total. Rows include: 15 Gifts, grants, and contributions received; 16 Membership fees received; 17 Gross receipts from admissions, merchandise sold or services performed; 18 Gross income from interest, dividends, amounts received from payments on securities loans; 19 Net income from unrelated business activities; 20 Tax revenues levied for the organization's benefit; 21 The value of services or facilities furnished to the organization by a governmental unit without charge; 22 Other income; 23 Total of lines 15 through 22; 24 Line 23 minus line 17; 25 Enter 1% of line 23.

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 NOT APPLICABLE; b Prepare a list for your records to show the name of and amount contributed by each person; c Total support for section 509(a)(1) test; d Add: Amounts from column (e) for lines: 18, 19, 22, 26b; e Public support (line 26c minus line 26d total); f Public support percentage (line 26e (numerator) divided by line 26c (denominator)).

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2002) (2001) (2000) NOT APPLICABLE (1999); b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000.

c Add: Amounts from column (e) for lines: 15, 16, 17, 20, 21; d Add: Line 27a total and line 27b total; e Public support (line 27c total minus line 27d total); f Total support for section 509(a)(2) test: Enter amount from line 23, column (e); g Public support percentage (line 27e (numerator) divided by line 27f (denominator)); h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	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?	X	
30	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?	X	
31	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, attach a separate statement.)	X	
	----- STMT 24 ----- ----- -----		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	X	
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		X
b	Admissions policies?		X
c	Employment of faculty or administrative staff?		X
d	Scholarships or other financial assistance?		X
e	Educational policies?		X
f	Use of facilities?		X
g	Athletic programs?		X
h	Other extracurricular activities?		X
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency? ----- STMT 25 -----	X	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		X
35	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," attach an explanation	X	

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Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768) **NOT APPLICABLE**

Check a if the organization belongs to an affiliated group. Check b if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table -		
	If the amount on line 40 is -		
	The lobbying nontaxable amount is -		
	Not over \$500,000 20% of the amount on line 40		
	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		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

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 instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
Lobbying nontaxable amount					
45					
Lobbying ceiling amount (150% of line 45(e))					
46					
Total lobbying expenditures					
Grassroots nontaxable amount					
47					
Grassroots ceiling amount (150% of line 48(e))					
48					
Grassroots lobbying expenditures					
49					
50					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h.)		X	
If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.			NONE

Name of organization

THE AMERICAN UNIVERSITY

Employer identification number

53-0196549

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule. (Note: Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General Rule and a Special Rule - see instructions.)

General Rule -

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules -

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc., purposes (sections 170(c)(4), 2055(a)(3), or 2522(a)(3)) -

List in Part I each contributor whose contributions total more than \$1,000 during the year that were for a religious, charitable, etc., purpose. To determine the \$1,000, aggregate all of a contributor's gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that received any charitable contributions and listed any charitable contributors on Part I must also complete Part III.

If a section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list any charitable contributors on Part I, check the box on line A at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided. The organization need not complete and attach Part III.

Specific Instructions

Note: You may duplicate Parts I, II, and III if more copies are needed. Number each page of each Part.

Part I. In column (a), identify the first contributor listed as no. 1 and the second contributor as no. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year, and the type of contribution (e.g., whether an individual, payroll, or noncash contribution). Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually).

Part II. In column (a), show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution fully. Report on property with readily determinable market value (i.e., market quotations for securities) by listing its fair market value (FMV). For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes must complete Parts I through III for those persons whose gifts totaled more than \$1,000 during the year. Show also, in the heading of Part III, total gifts that were \$1,000 or less and were for a religious, charitable, etc., purpose. Complete this information only on the first Part III page.

If an amount is set aside for a religious, charitable, etc., purpose, show in column (d) how the amount is held (e.g., whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column (e) and explain the relationship between the two organizations.

Name of organization **THE AMERICAN UNIVERSITY**

Employer identification number

53-0196549

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
2	DR. & MRS. CYRUS KATZEN 5610 WISCONSIN AVENUE CHEVY CHASE, MD 20815	4,201,140.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	ROBERT P. KOGOD 2929 MASSACHUSETTS AVENUE, NW WASHINGTON, DC 20008	3,005,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	MRS. JENNIFER DOUGLAS-ABUBAKAR 9731 SORREL AVENUE POTOMAC, MD 20854	1,000,110.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	U.S. DEPARTMENT OF EDUCATION - STUDENT FINANCIAL AID WASHINGTON, DC	5,803,813.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 1

PART 1 - LINE 1 - CONTRIBUTIONS, GIFTS, GRANTS AND SIMILAR AMOUNTS RECEIVED

Contributions in excess of 2% of the total contributions (\$650,241) have been reported on Schedule B of Form 990. Pursuant to IRS Regulations, this information is not subject to public disclosure.

AMERICAN UNIVERSITY
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YEAR ENDED: APRIL 30, 2004

FORM 990 SCHEDULE A

STATEMENT 2

PART VII- QUESTION 51-Line b(ii)

The University, in its normal course of business, purchases from approximately 60 non charitable exempt organizations (e.g. American Bar Association; American Institute of CPA's; The National Education Association; National Collegiate Athletic Association. etc.) various publications, textbooks, reference books and audiovisual materials. These purchases, either for resale to students or for use in the conduct of University's instruction, research and public service programs, are made at the fair market value. Further information is available upon request.

FORM 990, PART I - OTHER INVESTMENT INCOME

DESCRIPTION -----	AMOUNT -----
ENDOWMENT	2,386,737.
TOTAL	<u>2,386,737.</u>

FORM 990, PART I - OTHER INCREASES IN FUND BALANCES

DESCRIPTION

AMOUNT

NET UNREALIZED GAIN ON INVESTMENTS

31,694,000.

TOTAL

31,694,000.

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 5

PART 1 - LINE 8 - SALE OF ASSETS OTHER THAN INVENTORY

GROSS AMOUNTS FROM SALES OF PUBLICLY TRADED SECURITIES	107,378,638
COST OR OTHER BASIS	<u>99,123,691</u>
GAIN/ (LOSS) FROM SALE OF PUBLICLY TRADED SECURITIES	<u><u>8,254,947</u></u>

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 6

PART II - LINE 22 - GRANTS AND ALLOCATIONS

A list of recipients of scholarships and fellowships is on file at the institution and is available on request. Although there may be recipients who are related to persons having an interest in the institution, such recipients are selected on an equal, objectively determinable basis with other recipients. That is, all students receiving scholarships and fellowships are judged worthy by the institution's assessment on the basis of academic achievement, financial need and other similar standards.

Total Scholarships & Fellowships amount to \$ 58,236,692.

AMERICAN UNIVERSITY
 EIN: 53-0196549
 YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 7

PART IV-LINE 57a-LAND, BUILDING, AND EQUIPMENT
 PART IV-LINE 57b- ACCUMULATED DEPRECIATION

CATEGORY	BASIS	ACCUM. DEPRECIATION	BOOK VALUE
LAND	29,573,722		29,573,722
LAND IMPROVEMENTS	8,753,847	5,291,977	3,461,870
SUB-TOTAL	<u>38,327,569</u>	<u>5,291,977</u>	<u>33,035,592</u>
BUILDINGS	<u>311,825,150</u>	<u>104,679,996</u>	<u>207,145,154</u>
EQUIPMENT	113,189,189	91,761,236	21,427,953
VEHICLES	3,319,683	3,065,347	254,336
DONATED EQUIPMENT	1,076,832	508,916	567,916
ART COLLECTION	546,816	114,884	431,932
SUB-TOTAL	<u>118,132,520</u>	<u>95,450,383</u>	<u>22,682,137</u>
CONSTRUCTION IN PROGRESS	<u>25,763,577</u>		<u>25,763,577</u>
TOTALS	<u>494,048,816</u>	<u>205,422,356</u>	<u>288,626,460</u>

PART II-LINE 42-DEPRECIATION

ACCUMULATED DEPRECIATION-4/30/03	185,977,647
DEPRECIATION EXPENSE	19,444,709
ACCUMULATED DEPRECIATION-4/30/04	<u>205,422,356</u>

Depreciation is computed by the straight-line method over the estimated useful lives of the assets. The estimated useful lives are: Buildings, generally 50 years; Land Improvements, 20 years; Equipment, 5 years; and Art Collections, 50 years.

Facilities/Physical Plant

The 76-acre main campus and 8-acre Tenley satellite campus are within one mile of each other. The Washington College of Law is located on Massachusetts Avenue, a half mile from the main campus. University facilities include administrative and academic buildings; housing for 3,475; an interdenominational religious center; specialized natural science facilities; 19 computer laboratories around campus, including a computer center open 24 hours a day; two electronic auditoriums; numerous classrooms with the latest in multimedia presentation capability; radio and TV studios; recital halls; a small theater; and a comprehensive, multipurpose sports and convocation center. The construction of a new arts center (130,000 sq.ft.) will be completed in 2005.

AUSF 010565

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
CONTRACTUAL EXPENSES	24029869.	23127950.	312,811.	589,108.
CONSULTANTS/PROFESSIONAL SVCS	5,207,558.	4,785,865.	244,411.	177,282.
FOOD SERVICES	3,680,238.	3,342,207.	226,902.	111,129.
ADVERTISING	762,825.	739,665.	17,994.	5,166.
INSURANCE	4,625,436.	4,624,562.	874.	
MEMBERSHIPS & DUES	1,043,750.	927,132.	97,764.	18,854.
BANK SERVICE CHARGES	709,843.	586,533.	112,485.	10,825.
TAXES & PERMITS	102,424.	102,424.		
MOVING ALLOWANCES	58,197.	58,197.		
BAD DEBT EXPENSE	449,529.	449,529.		
EXPENDABLE EQUIPMENT	740,965.	653,530.	83,854.	3,581.
TOTALS	41410634.	39397594.	1,097,095.	915,945.

AUSF 010566

PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

American University is an independent, coeducational university. It was chartered by an Act of Congress in 1893 which empowered the establishment and maintenance of a university for the promotion of education under the auspices of the Methodist Church. While still maintaining its Methodist connection, the University is nonsectarian in all of its policies.

A short distance from Washington's centers of government, business, research, and art, the American University campus is located in a scenic residential area in northwest Washington, D.C. The University's first building was completed in 1898; its first class graduated in 1916.

Today there are more than 11,000 students enrolled in undergraduate, masters, doctoral, and professional degree programs. The University attracts students from all 50 states, the District of Columbia, Puerto Rico and the territories, and nearly 150 foreign countries.

The distinguished faculty of American University includes renowned experts and scholars of national and international reputation in public affairs, law, history, economics, business, international relations, education, science, communications, and the arts. In addition to the nearly 600 full-time faculty members, adjunct faculty are drawn from the Washington, D.C. professional community, including policy makers, diplomats, journalists, artists, writers, and business leaders.

PART III - STATEMENT OF PROGRAM SERVICES RENDERED

American University is an independent, coeducational institution of higher education. All 50 states, the District of Columbia, Puerto Rico and the territories, and nearly 150 foreign countries are represented in its student body.

- a. **INSTRUCTION** : American University offers a wide range of graduate and undergraduate degree programs as well as non-degree study. Students have the opportunity to create individual interdisciplinary programs at the bachelor's and master's levels. Certificate programs and an associate degree program are offered as well. The current enrollment of the University is approximately 11,000 students in 57 bachelor's programs, 53 master's programs, 10 doctoral programs, and J.D., S.J.D. and LL.M. programs. The enrollment includes approximately 5,900 undergraduate and 5,100 graduate students.

The faculty consists of 577 full-time and 475 adjunct members. Of the full-time faculty, 96 percent hold doctoral degrees or highest degrees in their field. Student-Faculty Ratio = 14:1. Average class size = 23.

EXPENSES

93,320,157

- b. **SCHOLARSHIPS AND FELLOWSHIPS**: Financial aid to students includes scholarships, remitted tuition and stipends for both undergraduate and graduate study. Approximately 60% of the students receive some form of Financial Aid. For the academic year, 1,290 undergraduate, 1,254 graduate and 502 law degrees were conferred.

EXPENSES

58,236,692

- c. **AUXILIARY ENTERPRISES**: University dormitories consisting of ten residence halls provide living quarters for 3,475 students. Also provided are recreational facilities, dining services, parking, and other self-supporting faculty, staff and student services.

EXPENSES

41,173,965

- d. **ACADEMIC SUPPORT**: The University libraries (approximately 1.3 million volumes held); academic computer services; administrative offices and support for the six principal academic divisions; the College of Arts and Sciences, with twenty-two teaching units; the School of Communication; the KOGOD School of Business; the School of International Service; the School of Public Affairs; and the Washington College of Law. The University also provides undergraduate study-abroad programs in Asia, Latin America, and Europe as well as the nationally acclaimed Washington Semester Program.

EXPENSES

33,528,798

Lines A - D subtotal

226,259,612

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 10

PART III - LINE e - OTHER PROGRAM SERVICES

STUDENT SERVICES

Financial aid and enrollment services; University Registrar;
Career Center; health and counseling; sports and recreation;
student learning and development programs; student life centers;
intercultural programs and services; the Kay Spiritual Life Center. 32,975,472

INSTITUTIONAL SUPPORT

Includes expenditures for information technology, telecommunications,
space management, safety, security, mail and transportation services. Also
includes general operating expenses not allocated to Management and
General and Fundraising. 22,366,773

RESEARCH

Research and technical assistance projects funded primarily by federal &
state agencies. Federal Programs are audited in accordance with
OMB Circular A-133. 11,354,240

PUBLIC SERVICE

The Operation of WAMU 88.5 FM a 24-hour, 50,000 watt public radio
station, licensed to American University since 1961. WAMU serves more
than 450,000 listeners in Virginia, Maryland, and the District of Columbia with
news, talk programming, and traditional American music. 8,410,567

Line E - subtotal 75,107,052

Line A - D subtotal 226,259,612

Total Program Expenses 301,366,664

ACCREDITATION

American University is accredited by the Middle States Association
of Colleges and Secondary Schools and is recognized by the University
Senate of the United Methodist Church. AU is a member of the National
University Continuing Education Association and the Council for Adult and
Experiential Learning. A number of departments and programs are also
individually accredited by, or are members of, professional organizations

WEB SITE

<http://www.american.edu>

AUSF 010569

FORM 990, PART IV - INVESTMENTS - SECURITIES

DESCRIPTION	ENDING BOOK VALUE
-----	-----
DEBT SECURITIES	93,627,503.
EQUITY SECURITIES	203,909,119.
OTHER:	
VENTURE CAPITAL ACCOUNTS	184,249.
REAL ESTATE INVESTMENTS	2,205,425.
CASH SURRENDER VALUE OF DONATED INSURANCE POLICIES	384,959.

TOTALS	300,311,255.

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION	ENDING BOOK VALUE
-----	-----
DEBT COLLATERAL DEPOSITS	22,376,054.
DEFERRED FINANCIAL COSTS	4,262,754.
INTEREST IN PERPETUAL TRUST	12,500,824.

TOTALS	39,139,632.
	=====

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 13

PART IV - LINE 64a - TAX-EXEMPT BOND LIABILITIES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
DISTRICT OF COLUMBIA VARIABLE RATE WEEKLY DEMAND REVENUE BONDS (AMERICAN UNIVERSITY ISSUE) SERIES 1985, SECURED BY REAL PROPERTY AND A LETTER OF CREDIT, MATURING IN 2015.	48,900,000
DISTRICT OF COLUMBIA VARIABLE RATE WEEKLY DEMAND REVENUE BONDS (AMERICAN UNIVERSITY ISSUE) SERIES A, SECURED BY REAL PROPERTY AND A LETTER OF CREDIT, MATURING IN 2015.	12,000,000
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 1996, MATURING IN 2026, NET OF A DISCOUNT OF \$1,245,614	60,789,386
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 1999, MATURING IN 2028.	21,000,000
DISTRICT OF COLUMBIA UNIVERSITY REVENUE BONDS, (AMERICAN UNIVERSITY ISSUE) SERIES 2003, MATURING IN 2033.	<u>37,000,000</u>
TOTAL	<u><u>179,689,386</u></u>

AMERICAN UNIVERSITY
EIN: 53-0196549
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FORM 990

STATEMENT 14

PART IV - LINE 64b - MORTGAGES AND OTHER NOTES PAYABLE

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Note Payable, variable rate, due in 2010	15,000,000
Note Payable, variable rate, due in 2011	<u>22,000,000</u>
TOTAL	<u><u>37,000,000</u></u>

AUSF 010573

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION

ENDING
BOOK VALUE

REFUNDABLE ADVANCE FR. US GOVT
DERIVATIVE INSTRUMENTS

7,526,670.

7,019,120.

TOTALS

14,545,790.

AUSF 010574

STATEMENT 15

FORM 990, PART IV-A - OTHER REVENUE ON RETURN BUT NOT ON BOOKS

DESCRIPTION	AMOUNT
-----	-----
SCHOLARSHIP ALLOWANCE	51,192,940.
TOTAL	-----
	51,192,940.
	=====

AUSF 010575

STATEMENT 16

FORM 990, PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS

DESCRIPTION	AMOUNT
-----	-----
SCHOLARSHIP ALLOWANCE	51,192,940.
TOTAL	-----
	51,192,940.
	=====

AUSF 010576

AMERICAN UNIVERSITY

EIN: 53-0196549

YEAR ENDED: APRIL 30, 2004

FORM 990

STATEMENT 18

Explanation For Filing Amended Return

Part V and Line 89b of Form 990 are being amended based on the review of compensation and benefits reported on the original return.

AUSF 010577

AMERICAN UNIVERSITY
FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
FY 2004

<u>NAME AND ADDRESS</u>	<u>TITLE AND TIME DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS **</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES ***</u>
BENJAMIN LADNER * WASHINGTON, DC	PRESIDENT FULL-TIME	\$ 633,000	\$ 181,177	\$ 135,791
CORNELIUS M. KERWIN WASHINGTON, DC	PROVOST FULL-TIME	\$ 349,333	\$ 88,759	NONE
DONALD L. MYERS WASHINGTON, DC	VP FINANCE & TREASURER FULL-TIME	\$ 350,667	\$ 87,871	\$549
MARY E. KENNARD WASHINGTON, DC	VP & UNIVERSITY COUNSEL FULL-TIME	\$ 249,500	\$ 60,855	NONE
GAIL SHORT HANSON WASHINGTON, DC	VP STUDENT SERVICES FULL-TIME	\$ 236,200	\$ 51,079	NONE
ALBERT CHECCIO WASHINGTON, DC	VP DEVELOPMENT FULL-TIME	\$ 295,667	\$ 64,214	NONE
ROBERT PASTOR WASHINGTON, DC	VP INTERNATIONAL AFFAIRS FULL-TIME	\$ 265,000	\$ 61,652	NONE
	GRAND TOTALS	\$ 2,379,367	\$ 595,607	\$ 136,340

* In addition to the compensation and benefits shown, the president also is provided with qualified campus lodging, the value of which is excludable from taxable income under Internal Revenue Code section 119(d).

** Includes deferred compensation amounts under a Board of Trustees approved executive compensation plan in accordance with Section 457(f) of the Internal Revenue Code. These amounts have not vested and are subject to substantial risk of forfeiture. Also includes the value of life insurance provided pursuant to an agreement that provides, under certain limited circumstances, for American University to be reimbursed for the premiums it paid for such insurance.

*** In this amended Form 990, American University (the "University") is reporting additional imputed taxable income reported on Forms W-2c issued to Dr. Benjamin Ladner, the former President of the University. (See Statement 20 for more details.)

PART V - LIST OF OFFICERS, DIRECTORS AND TRUSTEES

BOARD OF TRUSTEES

Gary M. Abramson	Thomas A. Gottschalk
Leslie E. Bains	Leonard R. Jaskol
Michael D. Capellas	Margery Kraus
David M. Carmen	Benjamin Ladner
Edward R. Carr	A. Robyn Mathias
Jack C. Cassell	Bishop Felton Edwin May
Gary D. Cohn	John R. Petty
George J. Collins	Robert P. Pincus
Pamela M. Deese	Matthew S. Pittinsky
Jerome King Del Pino	Laurence C. Siegel
Fuad El-Hibri	Jeffrey A. Sine
Hani M.S. Farsi	A.W. (Pete) Smith
Michael R. Forman	Paul M. Wolff

Members of the Board of Trustees are not compensated. They may, however be reimbursed for business expenses incurred during activities related to the University. All may be reached c/o American University.

AMERICAN UNIVERSITY
EIN: 53-0196549
YEAR ENDED: APRIL 30, 2004

AMENDED 2003 FORM 990 (FOR THE YEAR ENDED APRIL 30, 2004)

PART VI
LINE 89B

American University may have engaged in excess benefit transactions with Dr. Benjamin Ladner, the former President of the University. The potential excess benefit transactions involved amounts received from the University by Dr. Ladner or his spouse with respect to personal expenses, and personal services provided by University employees to Dr. Ladner or his spouse, without proper authorization by the Board of Trustees or otherwise by the University.

At the time the University filed its original Form 990 for this period, the University was not aware that these payments were for personal expenses or that the services being provided were personal. The nature of these payments and services was discovered as part of an internal investigation conducted by the Audit Committee of the University's Board of Trustees in 2005. The findings of this investigation were adopted by the University's Board of Trustees.

The University has taken the following steps in response to its investigation:

- Additional income has been reported to Dr. Ladner on Forms W-2c for 2002, 2003 and 2004.
- The University is seeking reimbursement, with interest, from Dr. Ladner of unauthorized personal expenses paid for by the University.

The University has amended its Forms 990 for its tax years ended April 30, 2002, 2003 and 2004 to reflect Dr. Ladner's corrected imputed income.

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE NO.	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
---	-----
93A	STUDENT ASSESSMENTS FOR EDUCATIONAL PURPOSES.
93B	SALES AND SERVICES OF THE TEN RESIDENCE HALLS WHICH PROVIDE LIVING QUARTERS FOR 3,475 STUDENTS. ALSO PROVIDED ARE RECREATIONAL FACILITIES, DINING SERVICES, PARKING, AND OTHER SELF-SUPPORTING STUDENT, FACULTY AND STAFF SERVICES. LIBRARY COPY SERVICES.
93C	PUBLIC RADIO STATION (WAMU/FM) PROGRAM REVENUES OTHER THAN DIRECT PUBLIC SUPPORT.
93D	OTHER PROGRAM INCOME INCLUDING REIMBURSEMENTS, REFUNDS, AND RECOVERIES OF PRIOR YEARS COSTS.
103B	STUDENT LOAN INTEREST.

AUSF 010581

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D

OTHER THAN THE PAYMENT OF REASONABLE AND NOT EXCESSIVE COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR OFFICERS (AND TRUSTEES), THE UNIVERSITY KNOWS OF NO SIGNIFICANT TRANSACTION BETWEEN IT AND ANY PERSON DESCRIBED ABOVE OR AN ORGANIZATION OR CORPORATION WITH WHICH SUCH PERSON IS AFFILIATED OTHER THAN TRANSACTIONS IN THE NORMAL CONDUCT OF ITS ACTIVITIES (E.G. THE BORROWING OF MONEY FROM A BANK OF WHICH TRUSTEES MAY BE AN OFFICER OR THE PURCHASE OR PRODUCTS OF A CORPORATION OF WHICH A TRUSTEE MAY BE AN EMPLOYEE OR OFFICER). ALL SUCH TRANSACTIONS ARE CONDUCTED AT ARM'S LENGTH AND FOR GOOD AND SUFFICIENT CONSIDERATION. MOREOVER, IN SUCH INSTANCES, THE TRUSTEE OR OFFICER PLAYS NO SIGNIFICANT ROLE IN THE TRANSACTION.

AUSF 010582

STATEMENT 22

SCHEDULE A, PART III - EXPLANATION FOR LINE 3A

MOST DISBURSEMENTS IN FURTHERANCE OF THE UNIVERSITY'S EXEMPT PROGRAMS ARE MADE DIRECTLY FOR SALARY AND SIMILAR EXPENSES INCURRED DIRECTLY IN THE ACTIVE CONDUCT OF THE ACTIVITIES CONSTITUTING THE EXEMPT PURPOSE OR FUNCTION FOR WHICH THE UNIVERSITY IS ORGANIZED AND OPERATED. OTHERWISE, DISTRIBUTIONS IN FURTHERANCE OF THE UNIVERSITY'S EXEMPT PROGRAMS ARE MADE IN ACCORDANCE WITH PROCEDURES OR SUBJECT TO CONDITIONS ESTABLISHED BY THE UNIVERSITY'S GOVERNING BOARD DESIGNED TO ENSURE THAT INDIVIDUALS AND ORGANIZATIONS RECEIVING DISBURSMENTS FROM THE ORGANIZATION IN FURTHERANCE OF ITS EXEMPT PROGRAMS ARE ADEQUATELY INVESTIGATED TO ENSURE THAT THEY ARE QUALIFYING RECIPIENTS. STUDENTS RECEIVING SCHOLARSHIPS AND FELLOWSHIPS ARE JUDGED WORTHY BY THE UNIVERSITY'S ASSESSMENT ON THE BASIS OF ACADEMIC ACHIEVEMENT, FINANCIAL NEED AND OTHER SIMILAR STANDARDS AS REQUIRED BY LAW.

AUSF 010583

STATEMENT 23

SCHEDULE A, PART V - EXPLANATION FOR LINE 31

THE UNIVERSITY'S NON-DISCRIMINATORY POLICY TOWARDS RACE, CREED, COLOR, NATIONAL ORIGIN, AGE, HANDICAP, OR SEX IS NOTED IN ALL ADMISSION CATALOGUES, APPLICATION FOR ADMISSION, TRANSFER GUIDES, NEWSPAPER ADS, BROADCAST MEDIA SOLICITATIONS FOR STUDENTS.

AUSF 010584

STATEMENT 24

SCHEDULE A, PART V - EXPLANATION FOR LINE 34A

THE UNIVERSITY RECEIVES U.S. DEPARTMENT OF EDUCATION STUDENT AID FUNDS
USE OF SUCH FUNDS ARE AUDITED BY INDEPENDENT AUDITORS IN ACCORDANCE WITH
REGULATIONS AND PROCEDURES ISSUED BY THE FEDERAL GOVERNMENT.

AUSF 010585

STATEMENT 25