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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)

2008 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

Form 990 header section containing organization name (WASHINGTON ADVENTIST UNIVERSITY), EIN (52-0643528), address (7600 FLOWER AVENUE, TAKOMA PARK, MD 20912), and principal officer (WEYMOUTH SPENCE).

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, revenue breakdown (Total: 30,717,167), expense breakdown (Total: 28,797,908), and net assets (Total: 18,092,762).

Part II Signature Block

Signature block containing officer signature (Patrick Farley), preparer signature (Cline Brandt Kochenower & Co., P.A.), and firm information (145 Rogers Commerce Blvd, Boiling Springs, SC).

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

SCANNED JUL 08 2010

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission

WASHINGTON ADVENTIST UNIVERSITY IS A LEARNING COMMUNITY COMMITTED TO THE SEVENTH-DAY ADVENTIST CHRISTIAN VISION OF EXCELLENCE AND SERVICE. THIS COSMOPOLITAN INSTITUTION CHALLENGES STUDENTS TO SEIZE THE OPPORTUNITIES FOR

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 26,879,523 including grants of \$ 5,413,739) (Revenue \$)

OUR PRIMARY FUNCTION IS TO PRESENT 4 YEAR LIBERAL ARTS FORMAL INSTRUCTION BY MAINTAINING A REGULAR FACULTY AND CURRICULUM TO A GROUP OF REGULARLY ENROLLED STUDENTS IN ACCREDITED PROGRAMS LEADING TO USEFUL CERTIFICATES, DEGREES AND/OR DIPLOMAS IN AREAS THAT FILL CRITICAL NEEDS IN SOCIETY SUCH AS NURSING, ACCOUNTING, EDUCATION AND SOCIAL WORK. OUR STUDENT BODY THIS YEAR CONSISTED OF 1285 UNDERGRADUATE AND 116 GRADUATE UNDUPLICATED HEADCOUNT.

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

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

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses ▶ \$ 26,879,523 (Must equal Part IX, Line 25, column (B))

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	X	
14a Did the organization maintain an office, employees, or agents outside of the U S ?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	X	
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	X	
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	X	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	X	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable		
	1a 35		
1b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 730		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	X	
3a	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 Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country <input type="checkbox"/> . See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12		
	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	10b		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders		
	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
	12b		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

		Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9a	Does the organization have local chapters, branches, or affiliates?		X
9b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990.	X	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		X

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13.	X	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done.	X	
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
15a	The organization's CEO, Executive Director, or top management official?	X	
15b	Other officers or key employees of the organization? Describe the process in Schedule O (see instructions).	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed. NONE
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. MR. PATRICK FARLEY 7600 FLOWER AVE. TAKOMA PARK MD 20912 301-891-4551

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

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

1a Complete this table for all persons required to be listed Use Schedule J-2 if additional space is needed

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

Check this box if the organization did not compensate any officer, director, trustee, or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
WEYMOUTH SPENCE PRES./ SEC.	40	X		X			108,574	0	0	
DUANE REID BOARD MEMBER	40	X					59,463	0	0	
ZDRAVKO PLANTAK BOARD MEMBER	40	X					6,040	0	0	
RAJ ATTIKEN BOARD MEMBER		X					0	0	0	
NANCY BAILEY BOARD MEMBER		X					0	0	0	
SETH BARDU TREASURER		X					0	0	0	
DONALD BLAKE BOARD MEMBER		X					0	0	0	
LARRY BOGGESS BOARD MEMBER		X					0	0	0	
H.DEAN BOULAND, ESQ. BOARD MEMBER		X					0	0	0	
BRUCE BOYER BOARD MEMBER		X					0	0	0	
HAMLET CANOSA BOARD MEMBER		X					0	0	0	
VIJAYAN CHARLES BOARD MEMBER		X					0	0	0	
CHARLES CHEATHAM BOARD MEMBER		X					0	0	0	
JOSE CORTEZ BOARD MEMBER		X					0	0	0	
DUANE DORCH BOARD MEMBER		X					0	0	0	
PHYLLIS PELOTE EDMONDS, ESQ. BOARD MEMBER		X					0	0	0	
RAY HARTWELL BOARD MEMBER		X					0	0	0	

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
CHARLES TAPP BOARD MEMBER		X						0	0	0
SANDRA LOUGHLIN BOARD MEMBER		X						0	0	0
MARGARET MCFARLAND, ESQ. BOARD MEMBER		X						0	0	0
DONALD E. MELNICK, MD BOARD MEMBER		X						0	0	0
BILL MILLER BOARD MEMBER		X						0	0	0
DAVE WEIGLEY CHAIR		X						0	0	0
WILLIAM G. ROBERTSON BOARD MEMBER		X						0	0	0
TIMOTHY SHRIVER BOARD MEMBER		X						0	0	0
CAROL STEWART BOARD MEMBER		X						0	0	0
ROBERT VANDEMAN BOARD MEMBER		X						0	0	0
J. NEVILLE HARCOTMBE VICE CHAIR		X						0	0	0
SEELAN ABRAHAM BOARD MEMBER		X						0	0	0
SCOTT MCCLURE BOARD MEMBER		X						0	0	0
1b Total								283,843		

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization **▶ 1**

- 3** Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization **▶ 0**

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	3,310,407				
	e Government grants (contributions)	1e	3,578,479				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	5,364,313				
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f		12,253,199				
Program Service Revenue		Busn. Code					
	2a TUITION AND FEES		15,157,823	15,157,823			
	b AUXILIARY ENTERPRISES		2,705,000			2,705,000	
	c OTHER REVENUES		456,373			456,373	
	d STUDENT LOAN INTEREST		19,484			19,484	
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		18,338,680				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		125,288			125,288	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross Rents	(i) Real	(ii) Personal				
	b Less rental exps						
	c Rental inc or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less cost or other basis & sales exps						
	c Gain or (loss)						
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18						
		a					
		b Less direct expenses					
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities See Part IV, line 19							
	a						
	b Less direct expenses						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	a						
	b Less cost of goods sold						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Busn. Code					
11a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			30,717,167	15,157,823	0	3,306,145	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22	5,413,739	5,413,739		
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	302,572	66,901	203,381	32,290
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	9,854,087	9,396,171	375,952	81,964
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,124,428	1,068,207	44,977	11,244
9 Other employee benefits	1,144,575	1,091,387	43,668	9,520
10 Payroll taxes	536,192	501,923	28,624	5,645
11 Fees for services (non-employees)				
a Management	18,530	18,530		
b Legal	66,702		66,702	
c Accounting	102,414		102,414	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	775,626	775,626		
12 Advertising and promotion	390,971	231,123	120,685	39,163
13 Office expenses	625,185	571,885	40,552	12,748
14 Information technology	321,986	321,986		
15 Royalties				
16 Occupancy	2,050,585	1,814,331	197,336	38,918
17 Travel	301,732	283,239	3,555	14,938
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	39,107	35,973	1,585	1,549
20 Interest	550,377	522,858	22,015	5,504
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,055,078	1,005,016	41,815	8,247
23 Insurance	247,179	234,820	9,887	2,472
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a WGTS - FM	1,438,042	1,438,042		
b OTHER	1,101,849	1,101,849		
c COGS AUXILIARY	542,305	542,305		
d BAD DEBT EXPENSE	443,612	443,612		
e PHONE & FAX	169,536		169,536	
f All other expenses	181,499		181,499	
25 Total functional expenses. Add lines 1 through 24f	28,797,908	26,879,523	1,654,183	264,202
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)	
		Beginning of year		End of year	
Assets	1 Cash—non-interest bearing		8,140	1	7,840
	2 Savings and temporary cash investments		7,605,179	2	5,600,818
	3 Pledges and grants receivable, net		786,314	3	780,614
	4 Accounts receivable, net		2,480,548	4	2,740,974
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties Complete Part II of Schedule L			5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			6	
	7 Notes and loans receivable, net		1,255,481	7	1,167,379
	8 Inventories for sale or use		166,215	8	134,765
	9 Prepaid expenses and deferred charges		512,621	9	395,622
	10a Land, buildings, and equipment cost basis	10a	31,146,940		
	b Less accumulated depreciation Complete Part VI of Schedule D	10b	15,378,147	10c	15,768,793
	11 Investments—publicly traded securities		1,443,123	11	2,333,480
	12 Investments—other securities. See Part IV, line 11			12	
	13 Investments—program-related See Part IV, line 11			13	
	14 Intangible assets			14	
	15 Other assets See Part IV, line 11		198,814	15	47,685
16 Total assets. Add lines 1 through 15 (must equal line 34)		30,651,239	16	28,977,970	
Liabilities	17 Accounts payable and accrued expenses		5,080,206	17	2,910,351
	18 Grants payable			18	
	19 Deferred revenue		99,961	19	482,263
	20 Tax-exempt bond liabilities			20	
	21 Escrow account liability Complete Part IV of Schedule D			21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23 Secured mortgages and notes payable to unrelated third parties		7,118,424	23	5,708,231
	24 Unsecured notes and loans payable			24	
	25 Other liabilities Complete Part X of Schedule D		1,753,386	25	1,784,363
	26 Total liabilities. Add lines 17 through 25		14,051,977	26	10,885,208
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets		8,876,135	27	9,296,859
	28 Temporarily restricted net assets		6,092,972	28	7,135,098
	29 Permanently restricted net assets		1,630,155	29	1,660,805
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds			30	
	31 Paid-in or capital surplus, or land, building, or equipment fund			31	
	32 Retained earnings, endowment, accumulated income, or other funds			32	
	33 Total net assets or fund balances		16,599,262	33	18,092,762
34 Total liabilities and net assets/fund balances		30,651,239	34	28,977,970	

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		Yes	No
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b Were the organization's financial statements audited by an independent accountant?	2b	X	
c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b If "Yes," did the organization undergo the required audit or audits?	3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2008

Open to Public
Inspection

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization **WASHINGTON ADVENTIST UNIVERSITY
FORMERLY COLUMBIA UNION COLLEGE**

Employer identification number
52-0643528

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

The organization is not a private foundation because it is. (Please check only **one** organization)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H)
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state.
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 9 An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**. (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
 - a Type I b Type II c Type III—Functionally Integrated d Type III—Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the organizations the organization supports.

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	1,503,321	1,981,884	2,383,172	2,565,757	3,017,144	11,451,278
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3	1,503,321	1,981,884	2,383,172	2,565,757	3,017,144	11,451,278
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						11,451,278

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	1,503,321	1,981,884	2,383,172	2,565,757	3,017,144	11,451,278
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6,762	12,950	21,759	34,922	53,882	130,275
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	178,511	261,605	265,989	216,331	246,885	1,169,321
11 Total support. Add lines 7 through 10						12,750,874
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	89.8078	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15		%
16a 33 1/3 % support test—2008. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>			
b 33 1/3 % support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
17a 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
b 10%-facts-and-circumstances test—2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>			

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3 % support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3 % support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

SUPPLEMENTAL INFORMATION

WE INCLUDE A SUBSIDIARY, WGTS/COLUMBIA UNION COLLEGE BROADCASTING, INC., EIN 52-1336813 [SEE SCHEDULE R FOR ADDITIONAL INFORMATION] IN OUR 990. WERE WGTS REQUIRED TO FILE A 990, THEY WOULD BE SUBJECT TO THE PUBLIC SUPPORT TEST AS AN ENTITY THAT WOULD CHECK BOX 7 OF 990 SCHEDULE A, PART I. WE HAVE INCLUDED AS AN ATTACHMENT TO OUR SCHEDULE A, THE PART II PUBLIC SUPPORT TEST INFORMATION FOR WGTS/COLUMBIA UNION COLLEGE BROADCASTING INC.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: WASHINGTON ADVENTIST UNIVERSITY FORMERLY COLUMBIA UNION COLLEGE. Employer identification number: 52-0643528.

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and questions about donor advisement.

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

Form for Part II containing questions about conservation easements, including purpose(s), number of easements, acreage, and monitoring details.

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

Form for Part III containing questions about reporting art and historical treasures, including revenues and assets.

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

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

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

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

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

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,787,119				
b Contributions	30,650				
c Investment earnings or losses	-108,067				
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	2,709,702				

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ 39.00 %
- b Permanent endowment ▶ 61.00 %
- c Term endowment ▶ _____ %

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

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		691,459		691,459
b Buildings		22,677,676	8,791,716	13,885,960
c Leasehold improvements				
d Equipment		6,660,245	5,742,692	917,553
e Other		1,117,560	843,739	273,821
Total. Add lines 1a–1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				15,768,793

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	30,717,167
2	Total expenses (Form 990, Part IX, column (A), line 25)	28,797,908
3	Excess or (deficit) for the year Subtract line 2 from line 1	1,919,259
4	Net unrealized gains (losses) on investments	-425,759
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net) Add lines 4-8	-425,759
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	1,493,500

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	24,877,669
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments	-425,759
b	Donated services and use of facilities	
c	Recoveries of prior year grants	
d	Other (Describe in Part XIV)	
e	Add lines 2a through 2d	-425,759
3	Subtract line 2e from line 1	25,303,428
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	
b	Other (Describe in Part XIV)	5,413,739
c	Add lines 4a and 4b	5,413,739
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part 1, line 12)	30,717,167

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	23,384,169
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities	
b	Prior year adjustments	
c	Losses reported on Form 990, Part IX, line 25	
d	Other (Describe in Part XIV)	
e	Add lines 2a through 2d	
3	Subtract line 2e from line 1	23,384,169
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	
b	Other (Describe in Part XIV)	5,413,739
c	Add lines 4a and 4b	5,413,739
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	28,797,908

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

THE ENDOWMENT FUNDS ARE TO BE USED TO FUND THE VARIOUS SCHOLARSHIPS THAT ARE GIVEN TO STUDENTS WHO MEET THE SCHOLARSHIP CRITERIA OF THAT ENDOWMENT.

PART XI, LINE 8 - RECONCILIATION OF CHANGES - OTHER

SCHOLARSHIP DISCOUNTS \$ -5,413,739

SCHOLARSHIP DISCOUNTS \$ 5,413,739

Part XIV Supplemental Information (continued)

PART XII, LINE 4B - REVENUE AMOUNTS INCLUDED ON RETURN - OTHER
SCHOLARSHIP DISCOUNTS \$ 5,413,739

PART XIII, LINE 4B - EXPENSE AMOUNTS INCLUDED ON RETURN - OTHER
SCHOLARSHIP DISCOUNTS \$ 5,413,739

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ To be completed by organizations that answer "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
▶ Attach to Form 990 or Form 990-EZ.

Name of the organization **WASHINGTON ADVENTIST UNIVERSITY
FORMERLY COLUMBIA UNION COLLEGE**

Employer identification number
52-0643528

- 1** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3** Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain.
SEE STATEMENT 1

- 4** Does the organization maintain the following?
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
 - b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
 - c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
 - d** Copies of all material used by the organization or on its behalf to solicit contributions?
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)

- 5** Does the organization discriminate by race in any way with respect to
- a** Students' rights or privileges?
 - b** Admissions policies?
 - c** Employment of faculty or administrative staff?
 - d** Scholarships or other financial assistance?
 - e** Educational policies?
 - f** Use of facilities?
 - g** Athletic programs?
 - h** Other extracurricular activities?
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)

- 6a** Does the organization receive any financial aid or assistance from a governmental agency?
- b** Has the organization's right to such aid ever been revoked or suspended?
If you answered "Yes" to either line 6a or line 6b, please explain using an attached statement.

SEE STMT 2

- 7** Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B. 587, covering racial nondiscrimination? If "No," attach an explanation

	YES	NO
1	X	
2	X	
3	X	
4a	X	
4b	X	
4c	X	
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
NEED AND MERIT BASED SCHOLARSHIP INCLUDING TUITION DISCOUNTS, PELL, SEOG MARYLAND, ENDOWED AND UNFUNDED.	594	1,943,794	3,469,945	FMV	UNFUNDED SCHOLARSHIPS FOR MERIT BASED PROG. PARTICIPATION IE MUSIC, ATHLETICS.

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS WASHINGTON ADVENTIST UNIVERSITY USES THE SCHOLARSHIP AND STUDENT FINANCE COMMITTEE TO REVIEW AND AWARD ALUMNI DISCRETIONARY AND ALUMNI ENDOWMENT SCHOLARSHIPS BASED ON CRITERIA SET FORTH BY EACH ENDOWMENT FUND. FEDERAL AND STATE GRANT MONIES ARE AWARDED BASED ON FEDERAL AND STATE REGULATIONS AND ARE WRITTEN INTO THE BUSINESS RULES FOR DATATEL'S COLLEAGUE SYSTEM. THE STUDENT FINANCIAL SERVICE'S AID PROCESSOR IS ALSO THE COMPLIANCE OFFICER AND MONITORS COMPLIANCE WITH INSTITUTIONAL, STATE AND FEDERAL REGULATIONS FOR AWARDED AND DISBURSING OF AID MONEY.

**SCHEDULE J-2
(Form 990)**

Continuation Sheet for Form 990

OMB No 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

Name of the Organization **WASHINGTON ADVENTIST UNIVERSITY
FORMERLY COLUMBIA UNION COLLEGE** Employer Identification number
52-0643528

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
FREDERICK RUSELL BOARD MEMBER		X						0	0	0
PATRICK FARLEY TREASURER	40			X				78,091	0	0
SUSAN SCHARFFENBERG SECRETARY	40			X				31,675	0	0

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.

OMB No 1545-0047

2008

Open To Public
Inspection

Name of the organization **WASHINGTON ADVENTIST UNIVERSITY**
FORMERLY COLUMBIA UNION COLLEGE
Employer identification number **52-0643528**

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only)
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

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

Part III Grants or Assistance Benefitting Interested Persons.
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org revenues?	
				Yes	No
BOULAND & BRUSH LLC	LLC MORE THAN 5% OWNED BY A TRUSTEE - DEAN BOULAND	38,909	LEGAL SERVICES		X

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	WASHINGTON ADVENTIST UNIVERSITY FORMERLY COLUMBIA UNION COLLEGE	Employer identification number	52-0643528
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FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES
LEARNING IN THE NATION'S CAPITAL IN ORDER TO BECOME MORAL LEADERS IN
COMMUNITIES THROUGHOUT THE WORLD.

FOUNDED IN 1904, WASHINGTON ADVENTIST UNIVERSITY IS A RESIDENTIAL CHRISTIAN
INSTITUTION OFFERING FORMAL INSTRUCTION TO STUDENTS OF ALL BACKGROUNDS,
PROVIDING A REGULAR CURRICULUM OF UNDERGRADUATE DEGREES, GRADUATE DEGREES,
AND PROFESSIONAL CERTIFICATES IN HEALTH SCIENCES AND LIBERAL ARTS IN A
SETTING THAT IS ACADEMICALLY CHALLENGING AND CHRIST CENTERED.

IN THE CLASSROOM WAU STUDENTS BENEFIT FROM A LOW STUDENT TO FACULTY RATIO
AND HIGHLY QUALIFIED, CHRISTIAN FACULTY COMMITTED TO EVERY STUDENT'S
SUCCESS. IN 2008 WAU CONFERRED ASSOCIATES, BACHELORS, AND MASTERS DEGREES
ON 243 STUDENTS, FROM AN ENROLLMENT OF 1086 STUDENTS (UNDUPLICATED
HEADCOUNT) .

THE UNIVERSITY'S 19-ACRE CAMPUS OF HISTORICAL ARCHITECTURAL BEAUTY IS
LOCATED IN TAKOMA PARK, MARYLAND, A SAFE AND DESIRABLE RESIDENTIAL
NEIGHBORHOOD BORDERING WASHINGTON, DC. THIS PROXIMITY TO AN IMPORTANT WORLD
CITY DISTINGUISHES IT FROM OTHER ADVENTIST AND CHRISTIAN UNIVERSITIES.
OUTSIDE OF THE CLASSROOM, STUDENTS CAN ENHANCE LEARNING THROUGH
PARTICIPATION IN A VARIETY OF ENRICHING ACTIVITIES, INCLUDING WORLD CLASS
PERFORMING ARTS GROUPS, OPPORTUNITIES FOR WORSHIP AND SERVICE OUTREACH,
ARTISTIC AND CULTURAL OPPORTUNITIES, STUDENT CLUBS, AND INTRAMURAL AND
VARSITY SPORTS.

Name of the organization

WASHINGTON ADVENTIST UNIVERSITY

Employer identification number

52-0643528

STUDENT LIFE IS CHARACTERIZED BY WAU'S MULTICULTURAL AND SPIRITUAL LIVING AND LEARNING ENVIRONMENT, WHICH FOSTERS THE VALUES OF SERVICE BEYOND ONESELF AND WELLNESS IN BODY, MIND AND SPIRIT.

FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS

DAVE WEIGLEY

HAMLETT CANOSA

PRESIDENT

VP EDUCATION

MR. WEIGLEY, AN OFFICER OF THE COLUMBIA UNION CONFERENCE OF SDA'S IS MR. CANOSA'S IMMEDIATE SUPERVISOR. MR. CANOSA IS THE VP OF EDUC. FOR THE COLUMBIA UNION CONFERENCE OF SDA'S.

FORM 990, PART VI, LINE 10 - ORGANIZATION'S PROCESS USED TO REVIEW FORM 990

A DRAFT COPY, PREPARED BY AN INDEPENDENT CPA, IN CONJUNCTION WITH CONSULTATION WITH OUR UNIVERSITY ATTORNEY, WAS RECEIVED BY MR. PATRICK FARLEY, VP FOR FINANCE FOR INITIAL REVIEW AND COMMENTS. MANAGEMENT TEAM INPUT WAS RECEIVED FOR NARRATIVES AND POLICIES AND A SECOND DRAFT WAS PREPARED. THIS DRAFT WAS REVIEWED BY THE FINANCE COMMITTEE MEMBERS, SOME OF WHOM SERVE ON THE COMPENSATION COMMITTEE FOR FURTHER REVIEW AND COMMENTS. A THIRD DRAFT WAS PREPARED IN CONJUNCTION WITH RESEARCH AND ASSISTANCE FROM THE UNIVERSITY ATTORNEY. THIS DRAFT WAS PRESENTED TO THE FULL BOARD ON FRIDAY APRIL 9, 2010 AT A SCHEDULED MEETING. EVERY VOTING MEMBER WAS GIVEN A HARD COPY AND THE UNIVERSITY ATTORNEY REVIEWED IT WITH THEM IN DETAIL.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

THE EXECUTIVE ASSISTANT TO THE PRESIDENT MAKES COPIES OF THE CONFLICT OF INTEREST FORM AND DISTRIBUTES THEM AT THE BOARD MEETING IN SEPTEMBER FOR

Name of the organization

WASHINGTON ADVENTIST UNIVERSITY

Employer identification number

52-0643528

THE CURRENT ACADEMIC YEAR. SHE KEEPS A TALLY OF WHO RETURNS THE SIGNED SHEETS. IF THE FORMS ARE NOT RETURNED, SHE EMAILS THE FORM TWICE. IF SHE DOESN'T RECEIVE SOMETHING IN RETURN, SHE MAILES THE FORM TO THE BOARD MEMBERS WHO STILL NEED TO SIGN THEM.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
THE COMPENSATION COMMITTEE REVIEWED COMPENSATION OF PRESIDENTS OF PRIVATE NPO SCHOOLS IN MARYLAND USING INFORMATION MICUA PROVIDED. THE COMPENSATION COMMITTEE ALSO REVIEWED WHAT OTHER ADVENTIST INSTITUTIONS ARE PAYING THEIR PRESIDENTS. BASED ON OUR COMPARISONS, THE COMPENSATION COMMITTEE DECIDED THAT \$90,000 WOULD BE APPROPRIATE BASE PAY IF WE WANTED TO REMAIN COMPETITIVE IN ATTRACTING TALENT TO OUR UNIVERSITY. THE COMPENSATION COMMITTEE ALSO ESTABLISHED A BONUS PACKAGE BASED ON SPECIFIC OUTCOMES ESTABLISHED ANNUALLY BY THE COMPENSATION/EXECUTIVE COMMITTEE OF THE BOARD. THIS MEANS THAT THE PRESIDENT COULD RECEIVE ADDITIONAL COMPENSATION OF UP TO 50% OF HIS BASE PAY. A REVIEW IS DONE ANNUALLY BY THE COMPENSATION COMMITTEE TO DETERMINE WHETHER OR NOT THE PRESIDENT MET THE SPECIFIC GOALS SET AND CAN BE AWARDED UP TO 40% OF BASE. THE COMPENSATION COMMITTEE RESERVES THE RIGHT TO GIVE UP TO ANOTHER 10% OF BASE IN AN OVERALL EVALUATION OF THE PERFORMANCE OF THE PRESIDENT.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
THE COMPENSATION COMMITTEE REVIEWED COMPENSATION OF PROVOSTS AND VICE PRESIDENTS OF PRIVATE NPO SCHOOLS IN MARYLAND USING INFORMATION MICUA PROVIDED. THE COMPENSATION COMMITTEE ALSO REVIEWED WHAT OTHER ADVENTIST INSTITUTIONS ARE PAYING THEIR OTHER OFFICERS. BASED ON OUR COMPARISONS, THE COMPENSATION COMMITTEE DECIDED THAT \$80,000 WOULD BE APPROPRIATE BASE PAY

Name of the organization

WASHINGTON ADVENTIST UNIVERSITY

Employer identification number

52-0643528

IF WE WANTED TO REMAIN COMPETITIVE IN ATTRACTING TALENT TO OUR UNIVERSITY.
THE COMPENSATION COMMITTEE ALSO ESTABLISHED A BONUS PACKAGE BASED ON
SPECIFIC OUTCOMES THE PRESIDENT WOULD RECOMMEND AS THESE OFFICERS WOULD
REPORT TO HIM/HER. THESE OUTCOMES ARE CURRENTLY BEING DEVELOPED AND
ARE SUBJECT TO THE OVERALL EVALUATION OF THE PRESIDENT.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

WASHINGTON ADVENTIST UNIVERSITY
FORMERLY COLUMBIA UNION COLLEGE

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ See separate instructions.

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2008

Open to Public Inspection

Employer identification number
52-0643528

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
WGTS - CUC BROADCASTING, INC. 7600 FLOWER AVE. TAKOMA PARK MD 20912 52-1336813	PUBLIC BROADCAST RADIO STATION	MD	501(C)(3)	7	N/A

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Dispro- portionate alloc ?		(I) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?
							Yes	No		

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

Part V Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity
- b Gift, grant, or capital contribution to other organization(s)
- c Gift, grant, or capital contribution from other organization(s)
- d Loans or loan guarantees to or for other organization(s)
- e Loans or loan guarantees by other organization(s)

- f Sale of assets to other organization(s)
- g Purchase of assets from other organization(s)
- h Exchange of assets
- i Lease of facilities, equipment, or other assets to other organization(s)

- j Lease of facilities, equipment, or other assets from other organization(s)
- k Performance of services or membership or fundraising solicitations for other organization(s)
- l Performance of services or membership or fundraising solicitations by other organization(s)
- m Sharing of facilities, equipment, mailing lists, or other assets
- n Sharing of paid employees

- o Reimbursement paid to other organization for expenses
- p Reimbursement paid by other organization for expenses

- q Other transfer of cash or property to other organization(s)
- r Other transfer of cash or property from other organization(s)

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

	(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1)	WGTS/CUC BROADCASTING, INC.	I	80,400
(2)	WGTS/CUC BROADCASTING, INC.	P	219,600
(3)			
(4)			
(5)			
(6)			

Forms
990 / 990-PF

Other Notes and Loans Receivable

2008

For calendar year 2008, or tax year beginning **7/01/08**, and ending **6/30/09**

Name WASHINGTON ADVENTIST UNIVERSITY FORMERLY COLUMBIA UNION COLLEGE	Employer Identification Number 52-0643528
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FORM 990, PART X, LINE 7 - ADDITIONAL INFORMATION

Name of borrower	Relationship to disqualified person
(1) FEDERAL PERKINS LOAN PROGRAM	
(2) FEDERAL NURSING LOAN PROGRAM	
(3) STUDENT NOTES RECEIVABLE	
(4) ENDOWMENT LOAN RECEIVABLE	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)	VARIOUS	VARIOUS		
(2)	VARIOUS	VARIOUS		
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1)	TO ASSIST NEEDY STUDENTS
(2)	TO ASSIST CUC NURSING STUDENTS
(3)	FINANCE STUDENTS' EDUCATION
(4)	TO PROVIDE WORKING CAPITAL
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year	Fair market value (990-PF only)
(1)	1,029,785	1,115,792	
(2)	35,694	35,694	
(3)	163,702	15,893	
(4)	26,300		
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
Totals	1,255,481	1,167,379	

Mortgages and Other Notes Payable

2008

For calendar year 2008, or tax year beginning 7/01/08, and ending 6/30/09

Name WASHINGTON ADVENTIST UNIVERSITY FORMERLY COLUMBIA UNION COLLEGE	Employer Identification Number 52-0643528
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FORM 990, PART X, LINE 23 - ADDITIONAL INFORMATION

Name of lender	Relationship to disqualified person
(1) M & T BANK	
(2) COLUMBIA UNION REVOLVING FUND	
(3) COLUMBIA UNION REVOLVING FUND	
(4) KEY FINANCING - CAPITAL LEASE	
(5) M & T BANK	
(6) COLUMBIA UNION REVOLVING FUND	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) 750,000			BANK RATE PLUS 1%	9.600
(2)			MONTHLY PAYMENTS OF \$11,492	5.750
(3)			MONTHLY PAYMENT - \$36,232	5.750
(4) 794,000	12/28/04		FOUR ANNUAL PAYMENTS	6.440
(5)			LIBOR +2%	
(6) 700,000			MONTHLY PAYMENT OF \$5,432	5.750
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1) ALL UNCOLLATERALIZED ASSETS	OPERATING CAPITAL
(2) UNMORTGAGED RENTAL HOMES	OPERATING CAPITAL
(3) COLLATERAL IS UNMORTGAGED ASSETS	CONSOLIDATE DEBT
(4)	COMPUTER SOFTWARE FINANCING
(5) CERTIFICATE OF DEPOSIT	OPERATING CAPITAL
(6)	BOILER PROJECT
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)	225,000	
(2)	1,535,266	1,484,643
(3)	3,749,920	3,542,507
(4)	208,678	
(5)	835,703	
(6)	563,857	681,081
(7)		
(8)		
(9)		
(10)		
Totals	7,118,424	5,708,231

Statement 1 - Schedule E, Line 3 - Publication of Nondiscriminatory Policy**Description**

WASHINGTON ADVENTIST UNIVERSITY REAFFIRMS ITS COMPLIANCE WITH TITLE IX AND DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, NATIONAL ORIGIN, HANDICAP OR SEX IN ADMISSION, EMPLOYMENT OR EDUCATIONAL PROGRAMS. IN CONJUNCTION WITH OUR MISSION, OURS IS A WORLDWIDE COMMUNITY OF LEARNERS. WE HAVE AN ETHNICALLY AS WELL AS GEOGRAPHICALLY DIVERSE STUDENT BODY. OUR FIVE YEAR AVERAGE MINORITY REPRESENTATION IS 86% WITH STUDENTS FROM SEVERAL DIFFERENT COUNTRIES, 33 OF THE US STATES AND TERRITORIES AND ALL OF THE RECOGNIZED ETHNIC GROUPS REPRESENTED INCLUDING AMERICAN INDIAN.

Statement 2 - Schedule E, Line 6 - Governmental Financial Aid**Description**

THE UNIVERSITY PARTICIPATES IN THE DEPT OF EDUCATION TITLE IV PROGRAMS UNDER THE HIGHER EDUCATION ACT.

Federal Statements

Form 990, Part IX, Line 24f - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
POSTAGE & MAILING	\$ 96,384	\$	\$ 96,384	\$
BANK FEES & PROPERTY TAXE	85,115		85,115	
TOTAL	\$ 181,499	\$ 0	\$ 181,499	\$ 0

ARTICLES OF AMENDMENT
NAME CHANGE

OF

COLUMBIA UNION COLLEGE, INCORPORATED

TO BE KNOWN AS

WASHINGTON ADVENTIST UNIVERSITY, INCORPORATED

1. Columbia Union College, Incorporated, a Maryland corporation hereby certifies to the State Department of Assessments and Taxation of Maryland that:

2. The charter of the corporation is hereby amended as follows:

That Article I of the Articles of Amendment and Restatement, filed on or about October 18, 1999 stating the name of the Corporation is changed to read as follows:

The name of the corporation (which is hereinafter called the "Corporation") is:

Washington Adventist University, Incorporated

3. All other references to the name of the Corporation in the Articles of Amendment and Restatement are also changed to Washington Adventist University, Incorporated.

4. This amendment of the charter of the corporation has been approved by the members at a mid-term meeting held on May 17, 2009, in accordance with Article III, Section C

IN WITNESS WHEREOF, Washington Adventist University, Incorporated, previously known as Columbia Union College, Incorporated, has caused these presents to be signed in its name and on its behalf by its president and attested to by its secretary on this

NS.
2009

STATE OF MARYLAND	
I hereby certify that this is a true and complete copy of the	
page document on file in this office. DATED: <u>01/25/09</u>	<u>3</u>
STATE DEPARTMENT OF ASSESSMENTS AND TAXATION	
By: <u>Sherry J. Prust</u> , Custodian	
This stamp replaces our previous certification system. Effective: 6/95	

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box **X**
- 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. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return See instructions	Name of Exempt Organization COLUMBIA UNION COLLEGE	Employer identification number 52-0643528
	Number, street, and room or suite no. If a P O box, see instructions 7600 FLOWER AVENUE	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. TAKOMA PARK MD 20912	

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

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

- The books are in the care of **GORDON MCWATTERS**
Telephone No. **301-891-4210** FAX No. **301-270-1618**
- 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.

- I request an additional 3-month extension of time until **5/15/10**
- For calendar year _____, or other tax year beginning **7/01/08**, and ending **6/30/09**
- If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- State in detail why you need the extension
ADDITIONAL TIME IS REQUESTED TO GATHER INFORMATION 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	8a	\$
b 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.	8b	\$
c 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	8c	\$

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 **[Handwritten Signature]** Title **CPA** Date **2/15/10**
 Form **8868** (Rev. 4-2009)

Application for Extension of Time To File an Exempt Organization Return

▶ **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)

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).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits

Type or print	Name of Exempt Organization COLUMBIA UNION COLLEGE	Employer identification number 52-0643528
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. 7600 FLOWER AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. TAKOMA PARK MD 20912	

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 |

- The books are in the care of ▶ **GORDON MCWATTERS**

Telephone No ▶ **301-891-4210** FAX No ▶ **301-270-1618**

- 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 months for a corporation required to file Form 990-T) extension of time until **2/15/10**, to file the exempt organization return for the organization named above. The extension is for the organization's return for
 ▶ calendar year or
 ▶ tax year beginning **7/01/08**, and ending **6/30/09**

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.	3a	\$
3b 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.	3b	\$
3c 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.	3c	\$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.