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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

WASHINGTON ADVENTIST UNIVERSITY

Doing Business As

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

7600 FLOWER AVENUE

Room/suite

City or town, state or country, and ZIP + 4

TAKOMA PARK, MD 20912

F Name and address of principal officer

WEYMOUTH SPENCE

7600 FLOWER AVE

TAKOMA PARK, MD 20912

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

☐ Yes ☒ No

H(b) Are all affiliates included?

☐ Yes ☐ No

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

H(c) Group exemption number

E Telephone number

(301) 891-4551

D Employer identification number

52-0643528

G Gross receipts \$

41,841,619

I Tax-exempt status

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

J Website:

WWW WAU EDU

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation

1904

M State of legal domicile

MD

Part I	Summary
Activities & Governance	<div><div>1</div><div>Briefly describe the organization’s mission or most significant activities 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 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 FACULTY COMMITTED TO EVERY STUDENT’S SUCCESS IN 2010 WAU CONFERRED ASSOCIATES, BACHELORS, AND MASTERS DEGREES ON 126 STUDENTS, FROM AN ENROLLMENT OF 1238 STUDENTS (UNDUPLICATED HEADCOUNT) THE UNIVERSITY’S 19-ACRE CAMPUS OF H</div></div>
Revenue	<div><div>2</div><div>Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets</div></div>
	<div><div>3</div><div>Number of voting members of the governing body (Part VI, line 1a)</div><div>31</div></div>
	<div><div>4</div><div>Number of independent voting members of the governing body (Part VI, line 1b)</div><div>28</div></div>
	<div><div>5</div><div>Total number of individuals employed in calendar year 2010 (Part V, line 2a)</div><div>811</div></div>
	<div><div>6</div><div>Total number of volunteers (estimate if necessary)</div><div></div></div>
	<div><div>7a</div><div>Total unrelated business revenue from Part VIII, column (C), line 12</div><div>0</div></div>
	<div><div>7b</div><div>Net unrelated business taxable income from Form 990-T, line 34</div><div></div></div>
Expenses	<div><div>8</div><div>Contributions and grants (Part VIII, line 1h)</div><div>12,600,170</div></div>
	<div><div>9</div><div>Program service revenue (Part VIII, line 2g)</div><div>22,591,044</div></div>
	<div><div>10</div><div>Investment income (Part VIII, column (A), lines 3, 4, and 7d)</div><div>83,225</div></div>
	<div><div>11</div><div>Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</div><div>0</div></div>
	<div><div>12</div><div>Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</div><div>35,274,439</div></div>
	<div><div>13</div><div>Grants and similar amounts paid (Part IX, column (A), lines 1–3)</div><div>7,529,161</div></div>
	<div><div>14</div><div>Benefits paid to or for members (Part IX, column (A), line 4)</div><div>0</div></div>
	<div><div>15</div><div>Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)</div><div>14,092,077</div></div>
Net Assets or Fund Balances	<div><div>16a</div><div>Professional fundraising fees (Part IX, column (A), line 11e)</div><div>0</div></div>
	<div><div>b</div><div>Total fundraising expenses (Part IX, column (D), line 25)</div><div>197,858</div></div>
	<div><div>17</div><div>Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)</div><div>10,808,363</div></div>
	<div><div>18</div><div>Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)</div><div>32,429,601</div></div>
	<div><div>19</div><div>Revenue less expenses Subtract line 18 from line 12</div><div>2,844,838</div></div>
	<div><div>20</div><div>Total assets (Part X, line 16)</div><div>31,735,125</div></div>
	<div><div>21</div><div>Total liabilities (Part X, line 26)</div><div>10,715,155</div></div>
	<div><div>22</div><div>Net assets or fund balances Subtract line 21 from line 20</div><div>21,019,970</div></div>

Part II

Signature Block

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

Sign Here

Signature of officer

2012-05-04

Date

PATRICK FARLEY VICE PRESIDENT OF FINANCE

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

TIMOTHY S BLAKE CPA

Preparer's signature

TIMOTHY S BLAKE CPA

Date

2012-05-03

Check if self-employed

☐

PTIN

Firm's name

CLINE BRANDT KOCHENOWER & CO PA

Firm's EIN

Firm's address

145 ROGERS COMMERCE BLVD

BOILING SPRINGS, SC 29316

Phone no

(864) 541-0218

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

☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2010)

Check if Schedule O contains a response to any question in this Part III ☒

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 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 FACULTY COMMITTED TO EVERY STUDENT'S SUCCESS. IN 2010, WAU CONFERRED ASSOCIATES, BACHELORS, AND MASTERS DEGREES ON 126 STUDENTS, FROM AN ENROLLMENT OF 1,238 STUDENTS (UNDUPLICATED HEADCOUNT). THE UNIVERSITY'S 19-ACRE CAMPUS OF H

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

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 1238 UNDERGRADUATE AND 126 GRADUATE UNDUPLICATED HEADCOUNT

[illegible]

4e	Total program service expenses	\$ 34,377,520
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Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.		
6	Did the organization maintain any donor advised funds or any similar funds or 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.		No
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.		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		No
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.		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V.	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		No
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV.		No
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 U.S.? If "Yes," complete Schedule F, Parts II and IV.		No
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 U.S.? If "Yes," complete Schedule F, Parts III and IV.		No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions).		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.		No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H.		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions).		

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
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? <i>If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
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? <i>If "Yes," complete Schedule L, Part II</i>	26	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
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? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35	Yes	
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
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? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V			Statements Regarding Other IRS Filings and Tax Compliance			
Check if Schedule O contains a response to any question in this Part V			<input type="checkbox"/>			
					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		1a	67		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c			
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.		2a	811	2b	Yes
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).					
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a			No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a			No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for 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?		5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b			
7 Organizations that may receive deductible contributions under section 170(c).						
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year.		7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h			
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8			
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the organization make any taxable distributions under section 4966?		9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b			
10	Section 501(c)(7) organizations. Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12.		10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		10b			
11	Section 501(c)(12) organizations. Enter					
a	Gross income from members or shareholders.		11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				13a	
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		13b			
c	Enter the amount of reserves on hand.		13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a			No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		14b			

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	31		
b	Enter the number of voting members included in line 1a, above, who are independent	28		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	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?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14		No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	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?	16b		

Section C. Disclosure	
17	List the States with which a copy of this Form 990 is required to be filed
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. See Additional Data Table.
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

Check if Schedule O contains a response to any question in this Part VII ☐ ☒

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

Form **990** (2010)

Part VII

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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				
See Additional Data Table											
1b Sub-Total											
c Total from continuation sheets to Part VII, Section A											
d Total (add lines 1b and 1c)									442,970		49,952

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

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
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? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

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
AT SITE 2021 L STREET N W SECOND FLOOR WASHINGTON, DC 20036	CONSTRUCTION	2,400,733
ALADDIN FOOD MANAGEMENT SERVICES 16567 COLLECTIONS CENTER CHICAGO, IL 60693	FOOD MANAGEMENT	1,111,978
DIVERSIFIED CLEANIN 7621 QUICSILVER CT BOWIE, MD 20720	JANITORIAL	269,897
THOMAS CLIME LANDSCAPE LLC 22610 GEORGIA AVE POBOX 66 BROOKEVILLE, MD 208330066	LANDSCAPING	237,007
DATATEL 4375 FAIR LAKES COURT FAIRFAX, VA 22033	SOFTWARE MAINTENANCE	204,593

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ►5

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	3,087,719				
	e	Government grants (contributions)	1e	7,019,753				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	5,744,796				
	g	Noncash contributions included in lines 1a-1f \$						
	h	Total. Add lines 1a-1f		15,852,268				
	Program Service Revenue	2a	Business Code					
		TUITION AND FEES		22,062,135	22,062,135			
b		AUXILIARY ENTERPRISES		3,265,237			3,265,237	
c		OTHER REVENUES		164,124			164,124	
d		BAD DEBT RECOVERY		151,540	151,540			
e		STUDENT LOAN INTEREST		29,571			29,571	
f		All other program service revenue						
g	Total. Add lines 2a-2f		25,672,607					
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)						
				316,744			316,744	
	4	Income from investment of tax-exempt bond proceeds . .						
	5	Royalties						
	6a	Gross Rents		(i) Real	(ii) Personal			
		b	Less rental expenses					
		c	Rental income 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 and sales expenses					
		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	b				
	c	Net income or (loss) from fundraising events . .						
	9a	Gross income from gaming activities See Part IV, line 19 . .		a				
				b				
		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	b					
c	Net income or (loss) from sales of inventory . .							
Miscellaneous Revenue			Business Code					
11a								
d	All other revenue							
e	Total. Add lines 11a-11d							
12	Total revenue. See Instructions			41,841,619	22,213,675		3,775,676	

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	9,509,004	9,509,004		
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	347,594		347,594	
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	11,605,460	11,483,283		122,177
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,223,308	1,175,230	35,574	12,504
9	Other employee benefits	1,651,239	1,586,343	48,018	16,878
10	Payroll taxes	725,906	697,377	21,109	7,420
a	Fees for services (non-employees) Management	51,125		51,125	
b	Legal	469,406		469,406	
c	Accounting	74,025		74,025	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	1,737	1,737		
g	Other	895,862	895,862		
12	Advertising and promotion	132,379	132,379		
13	Office expenses	1,020,000	979,915	29,660	10,425
14	Information technology	506,315	486,416	14,724	5,175
15	Royalties				
16	Occupancy	2,285,245	1,896,753	380,492	8,000
17	Travel	288,986	258,744	28,548	1,694
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	45,722	39,839	3,649	2,234
20	Interest	297,393		297,393	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,181,589	980,719	196,734	4,136
23	Insurance	208,722	208,722		
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	WGTS - FM	1,360,862	1,360,862		
b	OTHER	705,920	678,177	20,528	7,215
c	STUDENT HOUSING NON LABOR	682,625	682,625		
d	COGS AUXILIARY	610,886	610,886		
e	BAD DEBT EXPENSE	466,060	466,060		
f	All other expenses	246,587	246,587		
25	Total functional expenses. Add lines 1 through 24f	36,593,957	34,377,520	2,018,579	197,858
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) 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				7,840	1	7,840
	2	Savings and temporary cash investments				7,489,898	2	10,186,976
	3	Pledges and grants receivable, net				611,726	3	791,985
	4	Accounts receivable, net				3,312,842	4	4,760,470
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L					5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Schedule L				344,000	6	372,002
	7	Notes and loans receivable, net				637,007	7	675,536
	8	Inventories for sale or use				216,595	8	164,544
	9	Prepaid expenses and deferred charges				465,005	9	387,932
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	37,507,984	16,176,343	10c	19,853,033	
	b	Less: accumulated depreciation	10b	17,654,951				
	11	Investments—publicly traded securities				2,447,446	11	1,802,037
	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				26,423	15	28,188
16	Total assets. Add lines 1 through 15 (must equal line 34)				31,735,125	16	39,030,543	
Liabilities	17	Accounts payable and accrued expenses				2,858,908	17	3,809,829
	18	Grants payable					18	
	19	Deferred revenue				597,697	19	1,729,447
	20	Tax-exempt bond liabilities					20	
	21	Escrow or custodial 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				5,436,489	23	5,398,553
	24	Unsecured notes and loans payable to unrelated third parties					24	
	25	Other liabilities. Complete Part X of Schedule D				1,822,061	25	1,707,411
	26	Total liabilities. Add lines 17 through 25				10,715,155	26	12,645,240
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				11,910,826	27	14,859,441
	28	Temporarily restricted net assets				7,427,714	28	9,838,207
	29	Permanently restricted net assets				1,681,430	29	1,687,655
	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				21,019,970	33	26,385,303
	34	Total liabilities and net assets/fund balances				31,735,125	34	39,030,543

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	41,841,619
2	Total expenses (must equal Part IX, column (A), line 25)	2	36,593,957
3	Revenue less expenses Subtract line 2 from line 1	3	5,247,662
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	21,019,970
5	Other changes in net assets or fund balances (explain in Schedule O)	5	117,671
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	26,385,303

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

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

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
WASHINGTON ADVENTIST UNIVERSITY

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 (For lines 1 through 11, check only one box)

1

☐

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

2

☒

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3

☐

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

4

☐

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

5

☐

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

6

☐

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

7

☐

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

8

☐

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

9

☐

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

10

☐

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

11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box 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 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 supported organization(s)

	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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	2,383,172	2,565,757	3,017,144	2,649,102	2,506,730	13,121,905
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2,383,172	2,565,757	3,017,144	2,649,102	2,506,730	13,121,905
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						13,121,905

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	2,383,172	2,565,757	3,017,144	2,649,102	2,506,730	13,121,905
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	21,759	34,922	53,882	50,362	72,169	233,094
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)	265,989	216,331	246,885	331,912	508,820	1,569,937
11 Total support (Add lines 7 through 10)						14,924,936
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 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))	14	87 920 %
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	89 380 %
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support test—2009. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
17a 10%-facts-and-circumstances test—2010. 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 ▶		
b 10%-facts-and-circumstances test—2009. 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 ▶		
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶		

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 2010 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2010. 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—2009. 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. Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation
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

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
WASHINGTON ADVENTIST UNIVERSITY

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.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit <div><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</div>	

Part II

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

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

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

	Held at the End of the Year
2a	
2b	
2c	
2d	

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

4

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

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☒ No

6

Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ _____

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

☐ Yes ☒ No

9

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

Part III

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

1a

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

b

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2

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

a

Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b

Assets included in Form 990, Part X ▶ \$ _____

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2010

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

Escrow and Custodial Arrangements. Complete if the 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 the 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	2,783,716	2,709,702	2,787,119		
b Contributions	6,225	20,625	30,650		
c Investment earnings or losses	130,808	53,389	-108,067		
d Grants or scholarships	-134,589				
e Other expenditures for facilities and programs	-25				
f Administrative expenses					
g End of year balance	2,786,135	2,783,716	2,709,702		

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 39 430 %

b

Permanent endowment ▶ 60 570 %

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

3a(i)

No

(ii) related organizations

3a(ii)

No

b

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

3b

No

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) Accumulated depreciation	(d) Book value
1a Land		691,460		691,460
b Buildings		27,913,526	10,554,929	17,358,597
c Leasehold improvements				
d Equipment		7,785,438	6,196,971	1,588,467
e Other		1,117,560	903,051	214,509
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				19,853,033

Schedule D (Form 990) 2010

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)	141,841,619
2	Total expenses (Form 990, Part IX, column (A), line 25)	236,593,957
3	Excess or (deficit) for the year Subtract line 2 from line 1	35,247,662
4	Net unrealized gains (losses) on investments	4117,671
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	8
9	Total adjustments (net) Add lines 4 - 8	9117,671
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	105,365,333

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	132,889,843
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments2a117,671	
b	Donated services and use of facilities2b	
c	Recoveries of prior year grants2c	
d	Other (Describe in Part XIV)2d439,557	
e	Add lines 2a through 2d	2e557,228
3	Subtract line 2e from line 1	332,332,615
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 7b4a	
b	Other (Describe in Part XIV)4b9,509,004	
c	Add lines 4a and 4b	4c9,509,004
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	541,841,619

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	127,524,510
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities2a	
b	Prior year adjustments2b	
c	Other losses2c	
d	Other (Describe in Part XIV)2d439,557	
e	Add lines 2a through 2d	2e439,557
3	Subtract line 2e from line 1	327,084,953
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 7b4a	
b	Other (Describe in Part XIV)4b9,509,004	
c	Add lines 4a and 4b	4c9,509,004
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	536,593,957

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. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
RECONCILIATION OF CHANGES - OTHER	SCHEDULE D, PAGE 4, PART XI, LINE 8	BAD DEBT RECOVERY RECLASS 439,557 SCHOLARSHIP DISCOUNTS -9,509,004 BAD DEBT RECOVERY RECLASS - 439,557 SCHOLARSHIP DISCOUNTS 9,509,004
REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XII, LINE 2D	BAD DEBT RECOVERY RECLASS 439,557
REVENUE AMOUNTS INCLUDED ON RETURN - OTHER	SCHEDULE D, PAGE 4, PART XII, LINE 4B	SCHOLARSHIP DISCOUNTS 9,509,004
EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XIII, LINE 2D	BAD DEBT RECOVERY RECLASS 439,557
EXPENSE AMOUNTS INCLUDED ON RETURN - OTHER	SCHEDULE D, PAGE 4, PART XIII, LINE 4B	SCHOLARSHIP DISCOUNTS 9,509,004

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

►Complete if the organization answered "Yes" to Form 990, Part IV, line 13,
or Form 990-EZ, Part VI, line 48.
► Attach to Form 990 or Form 990-EZ.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
WASHINGTON ADVENTIST UNIVERSITY

Employer identification number
52-0643528

Part I

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 If you need more space use Part II

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, use Part II

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, use Part II

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, explain on Part II

7

Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II

YES

NO

1

Yes

2

Yes

3

Yes

4a

Yes

4b

Yes

4c

Yes

4d

Yes

5a

No

5b

No

5c

No

5d

No

5e

No

5f

No

5g

No

5h

No

6a

Yes

6b

No

7

Yes

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

Cat No 50085D

Schedule E (Form 990 or 990-EZ) 2010

Part III Supplemental Information

Complete this part to provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions).

Identifier	Return Reference	Explanation
PUBLICATION OF NONDISCRIMINATORY POLICY IN MEDIA EXPLANATION	SCHEDULE E LINE 3	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 87 WITH STUDENTS FROM 38 DIFFERENT COUNTRIES 33 OF THE US STATES AND TERRITORIES AND ALL OF THE RECOGNIZED ETHNIC GROUPS REPRESENTED INCLUDING AMERICAN INDIAN
FINANCIAL AID OR GOVERNMENT ASSISTANCE EXPLANATION	SCHEDULE E LINE 6	THE UNIVERSITY PARTICIPATES IN THE DEPT OF EDUCATION TITLE IV PROGRAMS UNDER THE HIGHER EDUCATION ACT

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
WASHINGTON ADVENTIST UNIVERSITY

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

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

OMB No 1545-0047

2010

Open to Public
Inspection

Employer identification number

52-0643528

Part I General Information on Grants and Assistance

1

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

☒ Yes

☐ No

2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed.

▶ ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2

Enter total number of section 501(c)(3) and government organizations

▶

3

Enter total number of other organizations

▶

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to 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
(1) NEED AND MERIT BASED SCHO					UNFUNDED SCHOLA
(2) LARSHIP INCLUDING TUITION					RSHIPS FOR ME-
(3) DISCOUNTS, PELL, SEOG					RIT BASED PROG
(4) MARYLAND, ENDOWED AND					PARTICIPATION
(5) UNFUNDED					IE MUSIC,
(6)	1321	5,421,534	4,087,470	FMV	ATHLETICS

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

Identifier	Return Reference	Explanation
PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS INSIDE THE UNITED STATES	SCHEDULE I, PAGE 1, PART I, LINE 2	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 AWARDING AND DISBURSING OF AID MONEY.

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization
WASHINGTON ADVENTIST UNIVERSITY

Employer identification number
52-0643528

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><div><input type="checkbox"/> First-class or charter travel</div><div><input checked="" type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	Yes
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. <div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Compensation survey or study</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	4c	No
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization?	5a	No
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	5b	No
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization?	6a	No
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	6b	No
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) WEYMOUTH SPENCE	(i) (ii)	90,000	40,601	15,350	3,583	24,000	173,534	176,058
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
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Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V lines 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
WASHINGTON ADVENTIST UNIVERSITY

Employer identification number
52-0643528

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) 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.
Complete if the organization 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
(1) HMIRADIANS HMI/RADIANS COLLEGE SEE STATEMENT		X	344,000	372,002		No		No	Yes	
Total ▶	\$ 372,002									

Part III Grants or Assistance Benefitting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

Part IV

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) SEELAN ABRAHAM	BOARD MEMBER		SEE FEDERAL STMT		No
(2) RADIANS COLLEGE	RADIANS CEO				No

Part V

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

Identifier	Return Reference	Explanation
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<div>SCHEDULE O</div> <div>(Form 990 or 990-EZ)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div>	<div>Supplemental Information to Form 990 or 990-EZ</div> <div>Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.</div> <div>▶ Attach to Form 990 or 990-EZ.</div>	OMB No 1545-0047
		2010
	<div>Name of the organization</div> <div>WASHINGTON ADVENTIST UNIVERSITY</div>	<div>Employer identification number</div> <div>52-0643528</div>

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990 - 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 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 FACULTY COMMITTED TO EVERY STUDENT'S SUCCESS IN 2010 WAU CONFERRED ASSOCIATES, BACHELORS, AND MASTERS DEGREES ON 126 STUDENTS, FROM AN ENROLLMENT OF 1238 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 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

Identifier	Return Reference	Explanation
RELATED PARTY INFORMATION AMONG OFFICERS	FORM 990, PAGE 6, PART VI, LINE 2	BILL MILLER CHARLES TAPP PRESIDENT SR PASTOR BUSINESS RELATIONSHIP BILL DR WEYMOUTH SPENCE Z PLANTAK PRESIDENT PROFESSOR BUSINESS

Identifier	Return Reference	Explanation
ELECTION OF MEMBERS AND THEIR RIGHTS	FORM 990, PAGE 6, PART VI, LINE 7A	THE ORGANIZATION IS A MEMBERSHIP CORPORATION. THE MEMBERSHIP, WHICH IS CALLED THE ORGANIZATION'S CONSTITUENCY, CONVENES AT REGULARLY SCHEDULED CONSTITUENCY MEETINGS TO ELECT THE ORGANIZATION'S BOARD OF TRUSTEES. REGULAR MEETINGS ARE EVERY FIVE YEARS, WITH THE LAST SUCH MEETING HELD APRIL 15, 2011. THE CONSTITUENCY IS NOT DIVIDED INTO CLASSES OF MEMBERSHIP. VACANCIES ON THE BOARD OF TRUSTEES OCCURRING BETWEEN REGULARLY SCHEDULED CONSTITUENCY MEETINGS ARE FILLED BY THE BOARD OF TRUSTEES. THE BOARD OF TRUSTEES DIRECTS THE BUSINESS AND AFFAIRS OF THE ORGANIZATION BY ELECTING OFFICERS AND PERFORMING OTHER TASK NORMALLY WITHIN THE POWER OF A UNIVERSITY BOARD OF TRUSTEES.

Identifier	Return Reference	Explanation
ORGANIZATION'S PROCESS USED TO REVIEW FORM 990	FORM 990, PAGE 6, PART VI, LINE 11B	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 BOARD OF TRUSTEES ON WEDNESDAY, MARCH 14, 2012 AT A REGULARLY SCHEDULED MEETING. EVERY VOTING MEMBER WAS GIVEN A HARD COPY AND THE UNIVERSITY ATTORNEY REVIEWED IT WITH THEM IN DETAIL.

Identifier	Return Reference	Explanation
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	THE EXECUTIVE ASSISTANT TO THE PRESIDENT MAKES COPIES OF THE CONFLICT OF INTEREST FORM AND DISTRIBUTES THEM AT THE BOARD MEETING IN SEPTEMBER FOR 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

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR TOP OFFICIAL	FORM 990, PAGE 6, PART VI, LINE 15A	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.

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR OFFICERS	FORM 990, PAGE 6, PART VI, LINE 15B	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 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.

Identifier	Return Reference	Explanation
GOVERNING DOCUMENTS DISCLOSURE EXPLANATION	FORM 990, PAGE 6, PART VI, LINE 19	WE INCLUDE OUR FINANCIAL STATEMENTS ON OUR WEBSITE. COPIES OF THE 990 PUBLIC INSPECTION COPY ARE AVAILABLE UPON REQUEST AND ARE INCLUDED ON GUIDESTAR'S WEBSITE AS WELL. ALL OTHER PUBLIC INSPECTION COPIES OF GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
WASHINGTON ADVENTIST UNIVERSITY

Employer identification number
52-0643528

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

(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 (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) WGTS - CUC BROADCASTING INC WGTS - COLUMBIA UNION COLLEGE BROAD 7600 FLOWER AVE 7600 FLOWER AVE TAKOMA PARK, MD 20912 52-1336813	STATION	MD	501(C)	7	NA		No

Part III

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

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

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

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)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

No

No

No

No

No

No

Yes

No

No

No

No

No

No

Yes

No

No

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	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) WGTSCUC BROADCASTING INC	I	80,400	
(2) WGTSCUC BROADCASTING INC	P	245,600	
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2010

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

[illegible]

Part VII **Supplemental Information**

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

Identifier	Return Reference	Explanation
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Additional Data

Software ID:

Software Version:

EIN: 52-0643528

Name: WASHINGTON ADVENTIST UNIVERSITY

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

(A) Name and Title	(B) Average hours per week	(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 00	X		X				145,951	0	27,583
ZDRAVKO PLANTAK BOARD MEMBER	40 00	X						91,016	0	0
DAVE WEIGLEY CHAIR		X						0	0	0
J NEVILLE HARCOMBE VICE CHAIR		X						0	0	0
SEELAN ABRAHAM BOARD MEMBER		X						0	0	0
RAJ ATTIKEN BOARD MEMBER		X						0	0	0
NANCY BAILEY BOARD MEMBER		X						0	0	0
SETH BARDU TREASURER		X		X				0	0	0
DONALD BLAKE BOARD MEMBER		X						0	0	0
LARRY BOGGESS BOARD MEMBER		X						0	0	0
HDEAN BOULANDESQ 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
SANDRA LOUGHLIN BOARD MEMBER		X						0	0	0
SCOTT MCCLURE 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
WILLIAM G ROBERTSON BOARD MEMBER		X						0	0	0

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

(A) Name and Title	(B) Average hours per week	(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 RUSSELL BOARD MEMBER		X						0	0	0
TIMOTHY SHRIVER BOARD MEMBER		X						0	0	0
CAROL STEWART BOARD MEMBER		X						0	0	0
CHARLES TAPP BOARD MEMBER		X						0	0	0
ROBERT VANDEMAN BOARD MEMBER		X						0	0	0
MARK YOUNG BOARD MEMBER		X						0	0	0
PATRICK FARLEY TREASURER	40 00			X				103,588	0	21,014
SUSAN SCHARFFENBERG SECRETARY	40 00			X				82,585	0	1,355
RALPH JOHNSON				X				19,830	0	0