

RETROACTIVE REINSTATEMENT

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2018

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Form 990 header section including: A For the 2018 calendar year, or tax year beginning 7/1/2018 and ending 6/30/2019; C Name of organization Walla Walla University; D Employer identification number 91-0617727; E Telephone number 509-527-2391; G Gross receipts \$ 72,232,361; F Name and address of principal officer John McVay, President 204 S College Ave, College Place, WA 99324; Website: www.wallawalla.edu; Form of organization Corporation; L Year of formation 1901; M State of legal domicile WA.

SCANNED NOV 10 2020

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... Walla Walla University, a Seventh-day Adventist higher education institution...; 2-7a Activities & Governance; 8-12 Revenue; 13-19 Expenses; 20-22 Net Assets or Fund Balances.

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

Signature of officer Ken Vyhmeister, Date 7-6-2020, Assoc. Vice President for Financial Administration.

Paid Preparer Use Only section including: Print/Type preparer's name, Preparer's signature, Date, Check self-employed, Firm's name, Firm's EIN, Firm's address, Phone no.

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

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**Part II Continuation of Identification of Related Tax-Exempt Organizations**

| (a)<br>Name, address, and EIN of related organization  | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity | (g)<br>Section 512(b)(13) controlled entity? |    |
|--|-------------------------|--|----------------------------|---|----------------------------------|--|----|
|  |                         |  |                            |   |                                  | Yes  | No |
| (8) Pacific Union of SDA 52-0643036<br>2686 Townsgate Rd Westlake Village, CA 91361                                  | Church                  | CA   | 501(c)(3)                  | 1   | North American Di                |  | X  |
| (9) Upper Columbia Conf of SDA 52-0643036<br>3715 S Grove Road Spokane, WA 99224                                     | Church                  | WA   | 501(c)(3)                  | 1   | North Pacific Union              |  | X  |
| (10) Rogers Adventist School 52-0643036<br>200 SW Academy Way College Place, WA 99324                                | Education               | WA   | 501(c)(3)                  | 2   | Upper Columbia C                 |  | X  |
| (11) Walla Walla Valley Academy 52-0643036<br>300 SW Academy Way College Place, WA 99324                             | Education               | WA   | 501(c)(3)                  | 2   | Upper Columbia C                 |  | X  |
| (12) Upper Columbia Academy 52-0643036<br>3025 E Spangle Waverly Rd Spangle, WA 99031                                | Education               | WA   | 501(c)(3)                  | 2   | Upper Columbia C                 |  | X  |
| (13) Western Adventist Foundation 52-0643036<br>1225 West Washington St Suite 120 Tempe, AZ 85281                    | Trust Services          | AZ   | 501(c)(3)                  | 11  | Pacific Union of SD              |  | X  |
| (14) Walla Walla University Alumni Association 91-1156522<br>Havstad Alumni Ctr 20 SW 4th St College Place, WA 99324 | Education Support       | WA   | 501(c)(3)                  | 11d   | WWU Alumni                       |  | X  |
| (15) Committee of 500 23-7439377<br>204 S College Ave College Place, WA 99324  | Education Support       | WA   | 501(c)(3)                  | 9   | Members of the Co                |  | X  |
| (16)   |                         |  |                            |   |                                  |  |    |
| (17)   |                         |  |                            |   |                                  |  |    |
| (18)   |                         |  |                            |   |                                  |  |    |
| (19)   |                         |  |                            |   |                                  |  |    |
| (20)   |                         |  |                            |   |                                  |  |    |
| (21)   |                         |  |                            |   |                                  |  |    |
| (22)   |                         |  |                            |   |                                  |  |    |
| (23)   |                         |  |                            |   |                                  |  |    |
| (24)   |                         |  |                            |   |                                  |  |    |
| (25)   |                         |  |                            |   |                                  |  |    |

**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission

The University seeks to impart a broad knowledge of the arts, sciences and professions by careful instruction and open inquiry and to translate academic achievement into responsible citizenship and generous service to others

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code ) (Expenses \$ 49,812,532 including grants of \$ 48,419 ) (Revenue \$ 31,936,847 )  
POST-SECONDARY EDUCATION OF APPROXIMATELY 1800 STUDENTS Liberal Arts, Science and Professional instructional programs leading to both Bachelor's and Master's Degrees

4b (Code ) (Expenses \$ 8,842,787 including grants of \$ ) (Revenue \$ 7,578,100 )  
DORMITORY AND OTHER HOUSING FACILITIES FOR STUDENTS AND OTHER AUXILIARY OPERATIONS

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

4d Other program services (Describe in Schedule O )  
(Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

4e Total program service expenses ▶ 58,655,319

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RETROACTIVE REINSTATEMENT

**Part IV Checklist of Required Schedules**

|   | Yes | No |
|---|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A   | X   |    |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?   | X   |    |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I  |     | X  |
| 4 <b>Section 501(c)(3) organizations.</b> 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   |     | X  |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III   |     | X  |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I  | X   |    |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II  |     | X  |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III   | X   |    |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV            |     | X  |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V   | X   |    |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable   |     |    |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI   | X   |    |
| b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII   |     | X  |
| c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII   |     | X  |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX  | X   |    |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X   | X   |    |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X  |     | X  |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  | X   |    |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional   |     | X  |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E  | X   |    |
| 14a Did the organization maintain an office, employees, or agents outside of the United States?   |     | X  |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | X   |    |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV   |     | X  |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV   |     | X  |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)  |     | X  |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II   |     | X  |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III   |     | X  |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H   |     | X  |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?  |     |    |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II  |     | X  |

**Part IV Checklist of Required Schedules (continued)**

|  | Yes | No |
|--|-----|----|
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>   | X   |    |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>  |     | X  |
| <b>24a</b> 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 through 24d and complete Schedule K. If "No," go to line 25a</i>                           |     | X  |
| <b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   |     | X  |
| <b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  |     | X  |
| <b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?   |     | X  |
| <b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>  |     | X  |
| <b>b</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>  |     | X  |
| <b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>                                 |     | X  |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> |     | X  |
| <b>28</b> 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)   |     |    |
| <b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>  | X   |    |
| <b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>   | X   |    |
| <b>c</b> 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>   | X   |    |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>  | X   |    |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>  |     | X  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>  |     | X  |
| <b>32</b> 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>  |     | X  |
| <b>33</b> 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>  |     | X  |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>  | X   |    |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?   |     | X  |
| <b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>  |     | X  |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>   | X   |    |
| <b>37</b> 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>   |     | X  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O  | X   |    |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

|  | Yes | No |
|--|-----|----|
| <b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable   |     |    |
| <b>1b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  |     |    |
| <b>1c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | X   |    |

**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

|            |  | Yes         | No |
|------------|--|-------------|----|
| <b>2a</b>  | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return  |             |    |
|            | 2a 1,889   |             |    |
| <b>b</b>   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)         | <b>2b</b> X |    |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year?  | <b>3a</b> X |    |
| <b>b</b>   | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O  | <b>3b</b> X |    |
| <b>4a</b>  | 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)? | <b>4a</b>   | X  |
| <b>b</b>   | If "Yes," enter the name of the foreign country<br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).   |             |    |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  | <b>5a</b>   | X  |
| <b>b</b>   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   | <b>5b</b>   | X  |
| <b>c</b>   | If "Yes" to line 5a or 5b, did the organization file Form 8886-T?  | <b>5c</b>   | X  |
| <b>6a</b>  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?                                    | <b>6a</b>   | X  |
| <b>b</b>   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  | <b>6b</b>   | X  |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |             |    |
| <b>a</b>   | 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?  | <b>7a</b>   | X  |
| <b>b</b>   | If "Yes," did the organization notify the donor of the value of the goods or services provided?  | <b>7b</b>   | X  |
| <b>c</b>   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   | <b>7c</b>   | X  |
| <b>d</b>   | If "Yes," indicate the number of Forms 8282 filed during the year  | <b>7d</b>   |    |
| <b>e</b>   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  | <b>7e</b>   | X  |
| <b>f</b>   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   | <b>7f</b>   | X  |
| <b>g</b>   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?   | <b>7g</b>   |    |
| <b>h</b>   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?   | <b>7h</b> X |    |
| <b>8</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?   | <b>8</b>    | X  |
| <b>9</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b>   |             |    |
| <b>a</b>   | Did the sponsoring organization make any taxable distributions under section 4966?   | <b>9a</b>   | X  |
| <b>b</b>   | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?  | <b>9b</b>   | X  |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter  |             |    |
| <b>a</b>   | Initiation fees and capital contributions included on Part VIII, line 12   | <b>10a</b>  |    |
| <b>b</b>   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  | <b>10b</b>  |    |
| <b>11</b>  | <b>Section 501(c)(12) organizations.</b> Enter   |             |    |
| <b>a</b>   | Gross income from members or shareholders  | <b>11a</b>  |    |
| <b>b</b>   | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)  | <b>11b</b>  |    |
| <b>12a</b> | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  | <b>12a</b>  |    |
| <b>b</b>   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year  | <b>12b</b>  |    |
| <b>13</b>  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>  |             |    |
| <b>a</b>   | Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O  | <b>13a</b>  | X  |
| <b>b</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  | <b>13b</b>  |    |
| <b>c</b>   | Enter the amount of reserves on hand   | <b>13c</b>  |    |
| <b>14a</b> | Did the organization receive any payments for indoor tanning services during the tax year?   | <b>14a</b>  | X  |
| <b>b</b>   | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O  | <b>14b</b>  | X  |
| <b>15</b>  | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year<br>If "Yes," see instructions and file Form 4720, Schedule N                     | <b>15</b>   | X  |
| <b>16</b>  | Is the organization an educational institution subject to the section 4968 excise tax on net investment income?<br>If "Yes," complete Form 4720, Schedule O  | <b>16</b>   | X  |

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (29), 1b (15), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 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 Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20 State the name, address, and telephone number of the person who possesses the organization's books and records

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

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

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

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

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

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

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

| (A)<br>Name and Title                                 | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|--|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|   |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (1) John McVay<br>-----<br>President                  | 40 00<br>-----<br>0 00   | X  |                       | X       |              |                              |        | 102,771  |   |   |
| (2) John Freedman<br>-----<br>Chair                   | 2 00<br>-----<br>40 00   | X  |                       | X       |              |                              |        | 65,000   |   |   |
| (3) Rhona Kwiram<br>-----<br>Vice Chair (Independent) | 2 00<br>-----<br>0 00  | X  |                       | X       |              |                              |        |  |   |   |
| (4) Dan Bergeron<br>-----<br>Independent Director     | 1 00<br>-----<br>0 00  | X  |                       |         |              |                              |        |  |   |   |
| (5) Doug Bing<br>-----<br>Director                    | 1 00<br>-----<br>40 00   | X  |                       |         |              |                              |        | 65,000   |   |   |
| (6) Andrew Carrington<br>-----<br>Director            | 1 00<br>-----<br>40 00   | X  |                       |         |              |                              |        | 65,000   |   |   |
| (7) Bryan Clay<br>-----<br>Independent Director       | 1 00<br>-----<br>0 00  | X  |                       |         |              |                              |        |  |   |   |
| (8) Lowell Cooper<br>-----<br>Independent Director    | 1 00<br>-----<br>0 00  | X  |                       |         |              |                              |        |  |   |   |
| (9) Larry Dodds<br>-----<br>Independent Director      | 1 00<br>-----<br>0 00  | X  |                       |         |              |                              |        |  |   |   |
| (10) Stephanie Gates<br>-----<br>Director             | 1 00<br>-----<br>40 00   | X  |                       |         |              |                              |        | 65,000   |   |   |
| (11) Rena Holland<br>-----<br>Independent Director    | 1 00<br>-----<br>0 00  | X  |                       |         |              |                              |        |  |   |   |
| (12) Yvonne Iwasa<br>-----<br>Independent Director    | 1 00<br>-----<br>0 00  | X  |                       |         |              |                              |        |  |   |   |
| (13) Monty Knittel<br>-----<br>Independent Director   | 1 00<br>-----<br>0 00  | X  |                       |         |              |                              |        |  |   |   |
| (14) Steve Kreitner<br>-----<br>Independent Director  | 1 00<br>-----<br>0 00  | X  |                       |         |              |                              |        |  |   |   |



RETROACTIVE REINSTATEMENT

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |         | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|--|-----------------------|---------|--------------|------------------------------|---------|--|---|---|
|  |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former  |  |   |   |
| (15) Minervino Labrador Jr.<br>Director                        | 1 00<br>40 00  | X  |                       |         |              |                              |         | 65,000   |   |   |
| (16) Dan Linrud<br>Director                                    | 1 00<br>40 00  | X  |                       |         |              |                              |         | 65,000   |   |   |
| (17) Bill McClendon<br>Director                                | 1 00<br>40 00  | X  |                       |         |              |                              |         | 65,000   |   |   |
| (18) Kevin Miller<br>Director                                  | 1 00<br>40 00  | X  |                       |         |              |                              |         | 65,000   |   |   |
| (19) Joyce Newmyer<br>Independent Director                     | 1 00<br>0 00   | X  |                       |         |              |                              |         |  |   |   |
| (20) Todd Pascoe<br>Independent Director                       | 1 00<br>0 00   | X  |                       |         |              |                              |         |  |   |   |
| (21) Dennis Plubell<br>Director                                | 1 00<br>40 00  | X  |                       |         |              |                              |         | 65,000   |   |   |
| (22) David Prest Jr.<br>Director                               | 1 00<br>40 00  | X  |                       |         |              |                              |         | 65,000   |   |   |
| (23) Elden Ramirez<br>Director                                 | 1 00<br>40 00  | X  |                       |         |              |                              |         | 65,000   |   |   |
| (24) Mark Remboldt<br>Director                                 | 1 00<br>40 00  | X  |                       |         |              |                              |         | 65,000   |   |   |
| (25) Paul Rhynard<br>Independent Director                      | 1 00<br>0 00   | X  |                       |         |              |                              |         |  |   |   |
| <b>1b Sub-total</b>  |  |  |                       |         |              |                              | 102,771 | 780,000  | 0   |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |  |  |                       |         |              |                              | 184,986 | 65,000   | 0   |   |
| <b>d Total (add lines 1b and 1c)</b>                           |  |  |                       |         |              |                              | 287,757 | 845,000  | 0   |   |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

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

**Section B. Independent Contractors**

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

| (A)<br>Name and business address   | (B)<br>Description of services | (C)<br>Compensation |
|--|--------------------------------|---------------------|
| SODEXO 32 SE Ash College Place, WA 99324                                 | Dining                         | 2,587,092           |
| COLUMBIA REA 2929 Melrose St WALLA WALLA, WA 99362                       | Powerhouse                     | 716,153             |
| Jeff Moeller Construction 1752 Havasu Lane Walla Walla, WA 99362         | Construction/Remodeling        | 310,557             |
| BARNES & NOBLE COLLEGE B( 120 Mountain View Blvd Basking Ridge, NJ 07920 | Bookstore                      | 873,516             |
| WAGEWORKS, INC 1050 W. WASHINGTON, STE 114 TEMPE, AZ 8528                | Payroll Administration         | 531,341             |

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

**Part VIII. Statement of Revenue**

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

|   |  | (A)<br>Total revenue                                    | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under sections<br>512-514 |  |
|---|--|---|--|---|--|--|
| Contributions, Gifts, Grants<br>and Other Similar Amounts           | <b>1a</b> Federated campaigns  | <b>1a</b> 0   |  |   |  |  |
|   | <b>b</b> Membership dues   | <b>1b</b> 0   |  |   |  |  |
|   | <b>c</b> Fundraising events  | <b>1c</b> 0   |  |   |  |  |
|   | <b>d</b> Related organizations   | <b>1d</b> 4,345,121                                     |  |   |  |  |
|   | <b>e</b> Government grants (contributions)   | <b>1e</b> 878,358                                       |  |   |  |  |
|   | <b>f</b> All other contributions, gifts, grants, and<br>similar amounts not included above   | <b>1f</b> 6,555,549                                     |  |   |  |  |
|   | <b>g</b> Noncash contributions included in lines 1a-1f   | \$ 143,667  |  |   |  |  |
|   | <b>h Total. Add lines 1a-1f</b>  | ▶ 11,779,028  |  |   |  |  |
|   | Program Service Revenue  | <b>Business Code</b>                                    |  |   |  |  |
| <b>2a</b> Tuition   |  | 611600  | 45,664,542   | 45,664,542                              |  |  |
| <b>b</b> Fees   |  | 611600  | 3,614,738  | 3,614,738                               |  |  |
| <b>c</b> Auxiliary  |  | 611600  | 4,539,187  | 4,539,187                               |  |  |
| <b>d</b> Sales & Services   |  |   | 845,940  | 845,940                                 |  |  |
| <b>e</b> Other  |  |   | 747,834  | 747,834                                 |  |  |
| <b>f</b> All other program service revenue                          |  |   | 0  |   |  |  |
| <b>g Total. Add lines 2a-2f</b>                                     |  | ▶ 55,412,241  |  |   |  |  |
| Other Revenue   | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts)   | ▶ 1,712,363   |  |   | 1,712,363  |  |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds  | ▶ 0   |  |   |  |  |
|   | <b>5</b> Royalties   | ▶ 0   |  |   |  |  |
|   | <b>6a</b> Gross rents  | (i) Real  |  |   |  |  |
|   |  | (ii) Personal   |  |   |  |  |
|   |  | <b>b</b> Less rental expenses                           |  |   |  |  |
|   |  | <b>c</b> Rental income or (loss)                        | 0  | 0                                       |  |  |
|   | <b>d</b> Net rental income or (loss)   | ▶ 0   |  |   |  |  |
|   | <b>7a</b> Gross amount from sales of<br>assets other than inventory  | (i) Securities  |  |   |  |  |
|   |  | (ii) Other  |  |   |  |  |
|   |  | <b>b</b> Less cost or other basis<br>and sales expenses | 1,008,615  | 94,307                                  |  |  |
|   |  | <b>c</b> Gain or (loss)                                 | 1,001,002  | 47,100                                  |  |  |
|   | <b>d</b> Net gain or (loss)  | 7,613   | 47,207   |   |  |  |
|   | <b>e</b> Total. Add lines 6a-7d  | ▶ 54,820  |  |   | 54,820   |  |
|   | <b>8a</b> Gross income from fundraising<br>events (not including \$ _____ of<br>contributions reported on line 1c)<br>See Part IV, line 18 | <b>a</b>  | 0  |   |  |  |
|   |  | <b>b</b> Less direct expenses                           | <b>b</b> 0   |   |  |  |
|   |  | <b>c</b> Net income or (loss) from fundraising events   | ▶ 0  |   |  |  |
|   | <b>9a</b> Gross income from gaming activities<br>See Part IV, line 19  | <b>a</b>  | 0  |   |  |  |
| <b>b</b> Less direct expenses                                       |  | <b>b</b> 0  |  |   |  |  |
| <b>c</b> Net income or (loss) from gaming activities                |  | ▶ 0   |  |   |  |  |
| <b>10a</b> Gross sales of inventory, less<br>returns and allowances | <b>a</b>   | 2,225,807   |  |   |  |  |
|   | <b>b</b> Less cost of goods sold   | <b>b</b> 1,808,007                                      |  |   |  |  |
|   | <b>c</b> Net income or (loss) from sales of inventory  | ▶ 417,800   | 80,809   | 336,991                                 |  |  |
| <b>Miscellaneous Revenue</b>  |  | <b>Business Code</b>                                    |  |   |  |  |
| <b>11a</b> _____  |  | 0   |  |   |  |  |
| <b>b</b> _____  |  | 0   |  |   |  |  |
| <b>c</b> _____  |  | 0   |  |   |  |  |
| <b>d</b> All other revenue  |  | 0   |  |   |  |  |
| <b>e Total. Add lines 11a-11d</b>                                   | ▶ 0  |   |  |   |  |  |
| <b>12 Total revenue. See instructions</b>                           | ▶ 69,376,252   | 55,493,050  | 336,991  | 1,767,183                               |  |  |

**Part IX. Statement of Functional Expenses**

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

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

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b> |  | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|--|-----------------------|---------------------------------|--|-----------------------------|
| 1   | Grants and other assistance to domestic organizations domestic governments See Part IV, line 21  | 0                     |                                 |  |                             |
| 2   | Grants and other assistance to domestic individuals. See Part IV, line 22  | 17,342,434            | 17,342,434                      |  |                             |
| 3   | Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16  | 0                     |                                 |  |                             |
| 4   | Benefits paid to or for members  | 0                     |                                 |  |                             |
| 5   | Compensation of current officers, directors, trustees, and key employees   | 287,757               | 85,299                          | 202,458                                |                             |
| 6   | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)  | 0                     |                                 |  |                             |
| 7   | Other salaries and wages   | 20,893,001            | 18,733,581                      | 1,625,560                              | 533,860                     |
| 8   | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)   | 1,502,111             | 1,346,859                       | 116,870                                | 38,382                      |
| 9   | Other employee benefits  | 6,437,039             | 5,771,731                       | 500,828                                | 164,480                     |
| 10  | Payroll taxes  | 1,768,273             | 1,585,511                       | 137,579                                | 45,183                      |
| 11  | Fees for services (non-employees)  |                       |                                 |  |                             |
| a   | Management   | 0                     |                                 |  |                             |
| b   | Legal  | 127,944               | 51,386                          | 74,863                                 | 1,695                       |
| c   | Accounting   | 94,994                |                                 | 94,994                                 |                             |
| d   | Lobbying   | 0                     |                                 |  |                             |
| e   | Professional fundraising services See Part IV, line 17   | 0                     |                                 |  |                             |
| f   | Investment management fees   | 47,777                |                                 | 47,777                                 |                             |
| g   | Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O )  | 1,781,036             | 1,374,032                       | 309,066                                | 97,938                      |
| 12  | Advertising and promotion  | 174,812               | 164,678                         | 7,225                                  | 2,909                       |
| 13  | Office expenses  | 3,105,450             | 2,626,799                       | 394,163                                | 84,488                      |
| 14  | Information technology   | 1,403,086             | 287,608                         | 1,110,858                              | 4,620                       |
| 15  | Royalties  | 0                     |                                 |  |                             |
| 16  | Occupancy  | 1,384,036             | 881,280                         | 494,914                                | 7,842                       |
| 17  | Travel   | 1,726,160             | 1,565,551                       | 98,394                                 | 62,215                      |
| 18  | Payments of travel or entertainment expenses for any federal, state, or local public officials   | 0                     |                                 |  |                             |
| 19  | Conferences, conventions, and meetings   | 479,449               | 390,516                         | 30,871                                 | 58,062                      |
| 20  | Interest   | 245,229               | 237,051                         | 6,209                                  | 1,969                       |
| 21  | Payments to affiliates   | 0                     |                                 |  |                             |
| 22  | Depreciation, depletion, and amortization  | 3,546,455             | 3,391,160                       | 117,901                                | 37,394                      |
| 23  | Insurance  | 731,958               | 682,725                         | 37,797                                 | 11,436                      |
| 24  | Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O )  |                       |                                 |  |                             |
| a   | Taxes  | 76,438                | 40,304                          | 34,933                                 | 1,201                       |
| b   | Bad Debts  | 77,207                | 187                             | 77,020                                 |                             |
| c   | Memberships  | 351,847               | 199,249                         | 99,236                                 | 53,362                      |
| d   | Repairs  | 1,967,882             | 1,692,583                       | 258,633                                | 16,666                      |
| e   | All other expenses   | 248,813               | 204,795                         | 5,221                                  | 38,797                      |
| 25  | <b>Total functional expenses.</b> Add lines 1 through 24e  | 65,801,188            | 58,655,319                      | 5,883,370                              | 1,262,499                   |
| 26  | <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                 |  |                             |

**Part X Balance Sheet**

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

|   |  | (A)<br>Beginning of year |             | (B)<br>End of year    |
|---|--|--------------------------|-------------|-----------------------|
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing   | 854,192                  | <b>1</b>    | 1,265,225             |
|   | <b>2</b> Savings and temporary cash investments  | 17,174,144               | <b>2</b>    | 21,723,212            |
|   | <b>3</b> Pledges and grants receivable, net  | 0                        | <b>3</b>    | 0                     |
|   | <b>4</b> Accounts receivable, net  | 2,397,495                | <b>4</b>    | 1,918,752             |
|   | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees<br>Complete Part II of Schedule L   | 0                        | <b>5</b>    |                       |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L. | 0                        | <b>6</b>    |                       |
|   | <b>7</b> Notes and loans receivable, net   | 9,329,121                | <b>7</b>    | 9,532,643             |
|   | <b>8</b> Inventories for sale or use   | 327,136                  | <b>8</b>    | 273,675               |
|   | <b>9</b> Prepaid expenses and deferred charges   | 841,062                  | <b>9</b>    | 1,040,168             |
|   | <b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D   | <b>10a</b> 98,915,786    |             |                       |
|   | <b>b</b> Less accumulated depreciation   | <b>10b</b> 50,905,335    | 48,972,445  | <b>10c</b> 48,010,451 |
|   | <b>11</b> Investments—publicly traded securities   | 37,514,561               | <b>11</b>   | 37,256,033            |
|   | <b>12</b> Investments—other securities See Part IV, line 11  | 26,162                   | <b>12</b>   | 27,204                |
|   | <b>13</b> Investments—program-related See Part IV, line 11   | 0                        | <b>13</b>   | 0                     |
|   | <b>14</b> Intangible assets  | 0                        | <b>14</b>   | 0                     |
|   | <b>15</b> Other assets. See Part IV, line 11   | 6,397,556                | <b>15</b>   | 6,859,818             |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) | 123,833,874  | <b>16</b>                | 127,907,181 |                       |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses  | 3,896,451                | <b>17</b>   | 4,093,994             |
|   | <b>18</b> Grants payable   | 0                        | <b>18</b>   |                       |
|   | <b>19</b> Deferred revenue   | 1,898,921                | <b>19</b>   | 2,109,042             |
|   | <b>20</b> Tax-exempt bond liabilities  | 0                        | <b>20</b>   |                       |
|   | <b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D   | 0                        | <b>21</b>   |                       |
|   | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L  | 0                        | <b>22</b>   |                       |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties   | 511,174                  | <b>23</b>   | 380,405               |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties   | 3,034,593                | <b>24</b>   | 2,428,601             |
|   | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24) Complete Part X of Schedule D   | 10,509,425               | <b>25</b>   | 10,857,337            |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25   | 19,850,564               | <b>26</b>   | 19,869,379            |
| <b>Net Assets or Fund Balances</b>                                  | <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>  |                          |             |                       |
|   | <b>27</b> Unrestricted net assets  | 63,617,385               | <b>27</b>   | 62,285,143            |
|   | <b>28</b> Temporarily restricted net assets  | 18,455,577               | <b>28</b>   | 0                     |
|   | <b>29</b> Permanently restricted net assets  | 21,910,348               | <b>29</b>   | 45,752,659            |
|   | <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>   |                          |             |                       |
|   | <b>30</b> Capital stock or trust principal, or current funds   | 0                        | <b>30</b>   |                       |
|   | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund   | 0                        | <b>31</b>   |                       |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds   | 0                        | <b>32</b>   |                       |
| <b>33</b> Total net assets or fund balances                         | 103,983,310  | <b>33</b>                | 108,037,802 |                       |
| <b>34</b> Total liabilities and net assets/fund balances            | 123,833,874  | <b>34</b>                | 127,907,181 |                       |

**Part XI Reconciliation of Net Assets**

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

|    |   |    |             |
|----|---|----|-------------|
| 1  | Total revenue (must equal Part VIII, column (A), line 12)   | 1  | 69,376,252  |
| 2  | Total expenses (must equal Part IX, column (A), line 25)  | 2  | 65,801,188  |
| 3  | Revenue less expenses Subtract line 2 from line 1   | 3  | 3,575,064   |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | 4  | 103,983,310 |
| 5  | Net unrealized gains (losses) on investments  | 5  | 170,719     |
| 6  | Donated services and use of facilities  | 6  |             |
| 7  | Investment expenses   | 7  |             |
| 8  | Prior period adjustments  | 8  |             |
| 9  | Other changes in net assets or fund balances (explain in Schedule O)  | 9  | 308,709     |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 108,037,802 |

**Part XII Financial Statements and Reporting**

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

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

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No 1545-0047

**2018**

**Open to Public Inspection**

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.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Walla Walla University

Employer identification number  
91-0617727

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

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ) )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions) Enter the name, city, and state of the college or university \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )
- 11  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
  - f Enter the number of supported organizations 0
  - g Provide the following information about the supported organization(s)

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
|                                    |          |   | Yes   | No |   |   |
| (A)                                |          |   |   |    |   |   |
| (B)                                |          |   |   |    |   |   |
| (C)                                |          |   |   |    |   |   |
| (D)                                |          |   |   |    |   |   |
| (E)                                |          |   |   |    |   |   |
| <b>Total</b>                       |          |   |   |    | 0   | 0   |

RETROACTIVE REINSTATEMENT

**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) 2014  | (b) 2015   | (c) 2016   | (d) 2017   | (e) 2018   | (f) Total  |
|--|-----------|------------|------------|------------|------------|------------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")  | 7,801,193 | 11,633,861 | 12,115,266 | 10,804,520 | 11,779,028 | 54,133,868 |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |           |            | 0          |            |            | 0          |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge   |           |            | 0          |            |            | 0          |
| <b>4 Total.</b> Add lines 1 through 3  | 7,801,193 | 11,633,861 | 12,115,266 | 10,804,520 | 11,779,028 | 54,133,868 |
| <b>5</b> 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) |           |            |            |            |            |            |
| <b>6 Public support.</b> Subtract line 5 from line 4   |           |            |            |            |            | 54,133,868 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)   | (a) 2014  | (b) 2015   | (c) 2016   | (d) 2017   | (e) 2018   | (f) Total                |
|---|-----------|------------|------------|------------|------------|--------------------------|
| <b>7</b> Amounts from line 4  | 7,801,193 | 11,633,861 | 12,115,266 | 10,804,520 | 11,779,028 | 54,133,868               |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  | 948,788   | 1,098,158  | 1,134,277  | 1,808,923  | 1,712,363  | 6,702,509                |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on   | 303,297   | 311,473    | 303,835    | 356,171    | 337,966    | 1,612,742                |
| <b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)   |           |            |            |            |            | 0                        |
| <b>11 Total support.</b> Add lines 7 through 10   |           |            |            |            |            | 62,449,119               |
| <b>12</b> Gross receipts from related activities, etc (see instructions)  |           |            |            |            | 12         |                          |
| <b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here |           |            |            |            |            | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|  |           |                                     |
|--|-----------|-------------------------------------|
| <b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))   | <b>14</b> | 86.68%                              |
| <b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14   | <b>15</b> | 87.35%                              |
| <b>16a 33 1/3% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization  |           | <input checked="" type="checkbox"/> |
| <b>b 33 1/3% support test—2017.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization   |           | <input type="checkbox"/>            |
| <b>17a 10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization.   |           | <input type="checkbox"/>            |
| <b>b 10%-facts-and-circumstances test—2017.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization |           | <input type="checkbox"/>            |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions   |           | <input type="checkbox"/>            |

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

Employer identification number

Walla Walla University

91-0617727

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year, and two questions about donor informed status.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include Purpose(s) of conservation easements, Total number of conservation easements, Total acreage restricted, Number of conservation easements on a certified historic structure, Number of conservation easements included in (c) acquired after 7/25/06, Number of conservation easements modified, Number of states where property subject to conservation easement is located, Does the organization have a written policy regarding the periodic monitoring, Staff and volunteer hours devoted to monitoring, Amount of expenses incurred in monitoring, Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii), and In Part XIII, describe how the organization reports conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items; If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items; Revenue included on Form 990, Part VIII, line 1; Assets included in Form 990, Part X; If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items; Revenue included on Form 990, Part VIII, line 1; Assets included in Form 990, Part X.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other .....
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table
- |                                  | Amount |
|----------------------------------|--------|
| 1c Beginning balance             | 0      |
| 1d Additions during the year     |        |
| 1e Distributions during the year |        |
| 1f Ending balance                | 0      |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

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

|  | (a) Current year | (b) Pnor year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|---------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     | 28,259,739       | 24,725,474    | 22,484,802         | 22,790,458           | 22,402,188          |
| b Contributions                                  |                  | 2,274,120     | 650,471            | 361,332              | 484,786             |
| c Net investment earnings, gains, and losses     |                  | 2,019,588     | 2,491,033          | 187,438              | 704,587             |
| d Grants or scholarships                         |                  | 970,143       | 928,619            | 851,969              | 800,674             |
| e Other expenditures for facilities and programs |                  | -210,700      | -27,787            | 2,457                | 429                 |
| f Administrative expenses                        |                  |               |                    |                      |                     |
| g End of year balance                            | 28,259,739       | 28,259,739    | 24,725,474         | 22,484,802           | 22,790,458          |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a Board designated or quasi-endowment ▶ 19%
  - b Permanent endowment ▶ 81%
  - c Temporarily restricted endowment ▶ %
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- |                             | Yes | No |
|-----------------------------|-----|----|
| (i) unrelated organizations | X   |    |
| (ii) related organizations  | X   |    |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds

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

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

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value    |
|--|--------------------------------------|---------------------------------|------------------------------|-------------------|
| 1a Land  | 0                                    | 4,674,310                       |                              | 4,674,310         |
| b Buildings  | 0                                    | 63,946,864                      | 29,784,173                   | 34,162,691        |
| c Leasehold improvements   | 0                                    | 7,917,730                       | 4,575,415                    | 3,342,315         |
| d Equipment  | 0                                    | 19,946,688                      | 15,499,876                   | 4,446,812         |
| e Other  | 0                                    | 2,430,194                       | 1,045,872                    | 1,384,323         |
| <b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10c) |                                      |                                 |                              | <b>48,010,451</b> |

**Part VII Investments—Other Securities.**

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

| (a) Description of security or category (including name of security)        | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives   | 0              |   |
| (2) Closely-held equity interests   | 0              |   |
| (3) Other   |                |   |
| (A) -----   |                |   |
| (B) -----   |                |   |
| (C) -----   |                |   |
| (D) -----   |                |   |
| (E) -----   |                |   |
| (F) -----   |                |   |
| (G) -----   |                |   |
| (H) -----   |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶ | 0              |   |

**Part VIII Investments—Program Related.**

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

| (a) Description of investment   | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
| (1)   |                |   |
| (2)   |                |   |
| (3)   |                |   |
| (4)   |                |   |
| (5)   |                |   |
| (6)   |                |   |
| (7)   |                |   |
| (8)   |                |   |
| (9)   |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶ | 0              |   |

**Part IX Other Assets.**

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

| (a) Description   | (b) Book value |
|---|----------------|
| (1) Restricted Cash   | 759,962        |
| (2) Deposits  | 327,810        |
| (3) Investment in Cooperatives  | 652,699        |
| (4) Funds Held in Trust by Others   | 5,119,347      |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ | 6,859,818      |

**Part X Other Liabilities.**

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

| 1. (a) Description of liability   | (b) Book value |
|---|----------------|
| (1) Federal income taxes  | 0              |
| (2) Deposits  | 159,166        |
| (3) Annuities Payable   | 176,785        |
| (4) U.S. Government Loan Funds  | 4,872,846      |
| (5) Agency Funds Held   | 491,323        |
| (6) Self Insurance  | 522,716        |
| (7) Retirement Allowance  | 1,381,736      |
| (8) Asset Retirement Obligations  | 2,906,982      |
| (9) Sodexo Contractual Obligation (self-amortizing)                         | 345,783        |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | 10,857,337     |

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

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

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

|   |  |    |            |            |
|---|--|----|------------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements       |    | 1          | 55,369,356 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12             |    |            |            |
|   | a Net unrealized gains (losses) on investments                                 | 2a | 170,719    |            |
|   | b Donated services and use of facilities                                       | 2b |            |            |
|   | c Recoveries of prior year grants  | 2c |            |            |
|   | d Other (Describe in Part XIII)  | 2d | 308,708    |            |
|   | e Add lines 2a through 2d  |    | 2e         | 479,427    |
| 3 | Subtract line 2e from line 1   |    | 3          | 54,889,929 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1            |    |            |            |
|   | a Investment expenses not included on Form 990, Part VIII, line 7b             | 4a |            |            |
|   | b Other (Describe in Part XIII)  | 4b | 14,486,323 |            |
|   | c Add lines 4a and 4b  |    | 4c         | 14,486,323 |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) |    | 5          | 69,376,252 |

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

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

|   |   |    |            |            |
|---|---|----|------------|------------|
| 1 | Total expenses and losses per audited financial statements                      |    | 1          | 51,314,864 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25                |    |            |            |
|   | a Donated services and use of facilities  | 2a | 2,856,110  |            |
|   | b Prior year adjustments  | 2b |            |            |
|   | c Other losses  | 2c |            |            |
|   | d Other (Describe in Part XIII)   | 2d |            |            |
|   | e Add lines 2a through 2d   |    | 2e         | 2,856,110  |
| 3 | Subtract line 2e from line 1  |    | 3          | 48,458,754 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1               |    |            |            |
|   | a Investment expenses not included on Form 990, Part VIII, line 7b              | 4a |            |            |
|   | b Other (Describe in Part XIII)   | 4b | 17,342,434 |            |
|   | c Add lines 4a and 4b   |    | 4c         | 17,342,434 |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) |    | 5          | 65,801,188 |

**Part XIII. Supplemental Information.**

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

Part V Line 4 Walla Walla University accepts contributions for a variety of endowment

purposes and designations. Donors establish endowments for student scholarships

(supporting general financial aid, or specific majors or activities, or other types of

specific needs such as first generation students), academic research, departmental

equipment and projects, and building maintenance. The minimum funding requirement for new endowments is \$25,000.

Part XI Line 2d Actuarial Adjustments \$341,798.75 less cash basis portion of \$33,090.04 = \$308,708.71

Part XI Line 4b ADDED Scholarships \$17,342,433.50, SUBTRACTED Cost of Goods Sold

\$1,808,006.89, SUBTRACTED Cost Basis of Assets Sold \$1,048,102, EQUALS \$14,486,323.87.

Part XII Line 2a Cost of Goods Sold \$1,808,006.89 + Cost Basis of Assets Sold \$1,048,102 = \$2,856,109.63

Part XII Line 4b Scholarships \$17,342,433.50

**SCHEDULE E  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

RETROACTIVE REINSTATEMENT

**Schools**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
- ▶ Attach to Form 990 or Form 990-EZ.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018**

Open to Public Inspection

Name of the organization  
Walla Walla University

Employer identification number  
91-0617727

**Part I**

|  | YES | NO |
|--|-----|----|
| <b>1</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?   | X   |    |
| <b>2</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?  | X   |    |
| <b>3</b> 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.<br><u>An annual notice of nondiscrimination is published in "The Gleaner", a publication of the North Pacific Union Conference of SDA's whose members form the constituency of WWU. The notice states, "All Adventist schools shall admit students of any race to all rights, privileges, programs no discrimination shall be made on the basis of race, color, ethnic background, country of origin or gender." The WWU Bulletin also makes this same statement annually.</u> | X   |    |
| <b>4</b> Does the organization maintain the following?   |     |    |
| <b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?   | X   |    |
| <b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?   | X   |    |
| <b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?   | X   |    |
| <b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions?<br>If you answered "No" to any of the above, please explain. If you need more space, use Part II.  | X   |    |
| <b>5</b> Does the organization discriminate by race in any way with respect to:  |     |    |
| <b>a</b> Students' rights or privileges?   |     | X  |
| <b>b</b> Admissions policies?  |     | X  |
| <b>c</b> Employment of faculty or administrative staff?  |     | X  |
| <b>d</b> Scholarships or other financial assistance?   |     | X  |
| <b>e</b> Educational policies?   |     | X  |
| <b>f</b> Use of facilities?  |     | X  |
| <b>g</b> Athletic programs?  |     | X  |
| <b>h</b> Other extracurricular activities?<br>If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.  |     | X  |
| <b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency?  | X   |    |
| <b>b</b> Has the organization's right to such aid ever been revoked or suspended?<br>If you answered "Yes" on either line 6a or line 6b, explain on Part II.   |     | X  |
| <b>7</b> 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.   | X   |    |



**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Name of the organization  
Walla Walla University

Employer identification number  
91-0617727

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

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

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

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

| (a) Region  | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in the region | (d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in the region | (f) Total expenditures for and investments in the region |
|---|-------------------------------------|--|--|--|--|
| (1) Europe (Including Iceland and Greenland)      | 0                                   | 0  | Program Services   | UK Tours (History & English) Travel Costs  | 107,272  |
| (2) Middle East and North Africa                  | 0                                   | 0  | Program Services   | Bible Lands Tour Travel Costs  | 3,402  |
| (3) East Asia and the Pacific                     | 0                                   | 0  | Program Services   | Thailand Mission Trip Travel Costs   | 14,099   |
| (4) South America                                 | 0                                   | 0  | Program Services   | Adventist Colleges Abroad  | 206,202  |
| (5) Europe (Including Iceland and Greenland)      | 0                                   | 0  | Program Services   | Adventist Colleges Abroad  | 412,404  |
| (6)   |                                     |  |  |  |  |
| (7)   |                                     |  |  |  |  |
| (8)   |                                     |  |  |  |  |
| (9)   |                                     |  |  |  |  |
| (10)  |                                     |  |  |  |  |
| (11)  |                                     |  |  |  |  |
| (12)  |                                     |  |  |  |  |
| (13)  |                                     |  |  |  |  |
| (14)  |                                     |  |  |  |  |
| (15)  |                                     |  |  |  |  |
| (16)  |                                     |  |  |  |  |
| (17)  |                                     |  |  |  |  |
| <b>3a</b> Subtotal                                | 0                                   | 0  |  |  | 743,379  |
| <b>b</b> Total from continuation sheets to Part I | 0                                   | 0  |  |  | 0  |
| <b>c</b> Totals (add lines 3a and 3b)             | 0                                   | 0  |  |  | 743,379  |

**Part IV Foreign Forms**

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, don't file with Form 990)  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U S Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, don't file with Form 990)  Yes  No

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Walla Walla University

RETROACTIVE REINSTATEMENT

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Employer identification number  
91-0617727

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

Yes  No

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

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

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 0  
**3** Enter total number of other organizations listed in the line 1 table 0

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

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**SCHEDULE L**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

RETROACTIVE REINSTATEMENT

**Transactions With Interested Persons**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No 1545-0047

**2018**

**Open To Public Inspection**

Name of the organization

Walla Walla University

Employer identification number

91-0617727

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)  
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

| 1   | (a) Name of disqualified person | (b) Relationship between disqualified person and organization | (c) Description of transaction | (d) Corrected? |    |
|-----|---------------------------------|---|--------------------------------|----------------|----|
|     |                                 |   |                                | Yes            | No |
| (1) |                                 |   |                                |                |    |
| (2) |                                 |   |                                |                |    |
| (3) |                                 |   |                                |                |    |
| (4) |                                 |   |                                |                |    |
| (5) |                                 |   |                                |                |    |
| (6) |                                 |   |                                |                |    |

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

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

**Part II Loans to and/or From Interested Persons.**  
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

| (a) Name of interested person | (b) Relationship with organization | (c) Purpose of loan | (d) Loan to or from the organization? |      | (e) Original principal amount | (f) Balance due | (g) In default? |    | (h) Approved by board or committee? |    | (i) Written agreement? |    |
|-------------------------------|------------------------------------|---------------------|---------------------------------------|------|-------------------------------|-----------------|-----------------|----|-------------------------------------|----|------------------------|----|
|                               |                                    |                     | To                                    | From |                               |                 | Yes             | No | Yes                                 | No | Yes                    | No |
|                               |                                    |                     | (1)                                   |      |                               |                 |                 |    |                                     |    |                        |    |
| (2)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (3)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (4)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (5)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (6)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (7)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (8)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (9)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (10)                          |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| <b>Total</b>                  |                                    |                     |                                       |      |                               | ▶ \$            | 0               |    |                                     |    |                        |    |

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

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of assistance | (d) Type of assistance | (e) Purpose of assistance |
|-------------------------------|---|--------------------------|------------------------|---------------------------|
| (1)                           |   |                          |                        |                           |
| (2)                           |   |                          |                        |                           |
| (3)                           |   |                          |                        |                           |
| (4)                           |   |                          |                        |                           |
| (5)                           |   |                          |                        |                           |
| (6)                           |   |                          |                        |                           |
| (7)                           |   |                          |                        |                           |
| (8)                           |   |                          |                        |                           |
| (9)                           |   |                          |                        |                           |
| (10)                          |   |                          |                        |                           |

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

Schedule L (Form 990 or 990-EZ) 2018

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**SCHEDULE M  
(Form 990)**

RETROACTIVE REINSTATEMENT  
**Noncash Contributions**

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

Employer identification number

Walla Walla University

91-0617727

**Part I Types of Property**

|  | (a)<br>Check if<br>applicable | (b)<br>Number of contributions or<br>items contributed | (c)<br>Noncash contribution<br>amounts reported on<br>Form 990, Part VIII, line 1g | (d)<br>Method of determining<br>noncash contribution amounts |
|--|-------------------------------|--|--|--|
| 1 Art—Works of art   |                               |  |  |  |
| 2 Art—Historical treasures                                 |                               |  |  |  |
| 3 Art—Fractional interests                                 |                               |  |  |  |
| 4 Books and publications                                   |                               |  |  |  |
| 5 Clothing and household goods                             |                               |  |  |  |
| 6 Cars and other vehicles                                  |                               |  |  |  |
| 7 Boats and planes   |                               |  |  |  |
| 8 Intellectual property                                    |                               |  |  |  |
| 9 Securities—Publicly traded                               |                               |  |  |  |
| 10 Securities—Closely held stock                           |                               |  |  |  |
| 11 Securities—Partnership, LLC, or trust interests         |                               |  |  |  |
| 12 Securities—Miscellaneous                                |                               |  |  |  |
| 13 Qualified conservation contribution—Historic structures |                               |  |  |  |
| 14 Qualified conservation contribution—Other               |                               |  |  |  |
| 15 Real estate—Residential                                 |                               |  |  |  |
| 16 Real estate—Commercial                                  |                               |  |  |  |
| 17 Real estate—Other                                       |                               |  |  |  |
| 18 Collectibles  |                               |  |  |  |
| 19 Food inventory  |                               |  |  |  |
| 20 Drugs and medical supplies                              |                               |  |  |  |
| 21 Taxidermy   |                               |  |  |  |
| 22 Historical artifacts                                    |                               |  |  |  |
| 23 Scientific specimens                                    |                               |  |  |  |
| 24 Archeological artifacts                                 |                               |  |  |  |
| 25 Other ▶ ( Airline Tickets )                             | X                             | 10   | 12,500   | FMV Estimate Alaska Airlines                                 |
| 26 Other ▶ ( Equipment )                                   | X                             | 20   | 131,167  | FMV Estimate   |
| 27 Other ▶ ( )   |                               |  |  |  |
| 28 Other ▶ ( )   |                               |  |  |  |

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II

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

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

|     | Yes | No |
|-----|-----|----|
| 30a |     | X  |
| 31  | X   |    |
| 32a |     | X  |

**SCHEDULE M  
(Form 990-T)**

RETROACTIVE REINSTATEMENT  
**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

OMB No 1545-0687

**2018**

Department of the Treasury  
Internal Revenue Service

For calendar year 2018 or other tax year beginning 7/1, 2018, and ending 6/30, 2019

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

|   |   |
|---|---|
| Name of the organization<br><b>Walla Walla University</b> | Employer identification number<br><b>91-0617727</b> |
|---|---|

Unrelated business activity code (see instructions) ▶ \_\_\_\_\_

Describe the unrelated trade or business ▶ \_\_\_\_\_

| <b>Part I Unrelated Trade or Business Income</b> |   |  |                    | (A) Income | (B) Expenses | (C) Net |
|--|---|--|--------------------|------------|--------------|---------|
| 1  | <b>a</b> Gross receipts or sales  |  |                    |            |              |         |
|  | <b>b</b> Less returns and allowances  |  | <b>c</b> Balance ▶ | <b>1c</b>  |              |         |
| 2  | Cost of goods sold (Schedule A, line 7)   |  |                    | <b>2</b>   |              |         |
| 3  | Gross profit Subtract line 2 from line 1c   |  |                    | <b>3</b>   | 0            | 0       |
| 4  | <b>a</b> Capital gain net income (attach Schedule D)                                  |  |                    | <b>4a</b>  |              | 0       |
|  | <b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)             |  |                    | <b>4b</b>  |              | 0       |
|  | <b>c</b> Capital loss deduction for trusts  |  |                    | <b>4c</b>  |              | 0       |
| 5  | Income (loss) from a partnership or an S corporation (attach statement)               |  |                    | <b>5</b>   |              | 0       |
| 6  | Rent income (Schedule C)  |  |                    | <b>6</b>   |              | 0       |
| 7  | Unrelated debt-financed income (Schedule E)   |  |                    | <b>7</b>   |              | 0       |
| 8  | Interest, annuities, royalties, and rents from a controlled organization (Schedule F) |  |                    | <b>8</b>   |              | 0       |
| 9  | Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)      |  |                    | <b>9</b>   |              | 0       |
| 10   | Exploited exempt activity income (Schedule I)   |  |                    | <b>10</b>  |              | 0       |
| 11   | Advertising income (Schedule J)   |  |                    | <b>11</b>  |              | 0       |
| 12   | Other income (See instructions, attach schedule)                                      |  |                    | <b>12</b>  |              | 0       |
| 13   | <b>Total.</b> Combine lines 3 through 12  |  |                    | <b>13</b>  | 0            | 0       |

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

|    |  |  |  |            |  |   |
|----|--|--|--|------------|--|---|
| 14 | Compensation of officers, directors, and trustees (Schedule K)   |  |  |            |  |   |
| 15 | Salaries and wages   |  |  | <b>14</b>  |  |   |
| 16 | Repairs and maintenance  |  |  | <b>15</b>  |  |   |
| 17 | Bad debts  |  |  | <b>16</b>  |  |   |
| 18 | Interest (attach schedule) (see instructions)  |  |  | <b>17</b>  |  |   |
| 19 | Taxes and licenses   |  |  | <b>18</b>  |  |   |
| 20 | Charitable contributions (See instructions for limitation rules)   |  |  | <b>19</b>  |  |   |
| 21 | Depreciation (attach Form 4562)  |  |  | <b>20</b>  |  |   |
| 22 | Less depreciation claimed on Schedule A and elsewhere on return  |  |  | <b>21</b>  |  |   |
| 23 | Depletion  |  |  | <b>22a</b> |  |   |
| 24 | Contributions to deferred compensation plans   |  |  | <b>22b</b> |  |   |
| 25 | Employee benefit programs  |  |  | <b>23</b>  |  |   |
| 26 | Excess exempt expenses (Schedule I)  |  |  | <b>24</b>  |  |   |
| 27 | Excess readership costs (Schedule J)   |  |  | <b>25</b>  |  |   |
| 28 | Other deductions (attach schedule)   |  |  | <b>26</b>  |  |   |
| 29 | <b>Total deductions.</b> Add lines 14 through 28   |  |  | <b>27</b>  |  |   |
| 30 | Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13            |  |  | <b>28</b>  |  |   |
| 31 | Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) |  |  | <b>29</b>  |  | 0 |
| 32 | <b>Unrelated business taxable income</b> Subtract line 31 from line 30   |  |  | <b>30</b>  |  |   |
|    |  |  |  | <b>31</b>  |  |   |
|    |  |  |  | <b>32</b>  |  | 0 |

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

RETROACTIVE REINSTATEMENT

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

Walla Walla University

Employer identification number

91-0617727

Form 990, Part VI, Line 19 The governing articles, conflict of interest policy, financial statements and tax returns of Walla Walla University may be reviewed at the office of the President at 204 South College Ave, College Place, WA. In addition, the financial statements and tax returns are made available to the public online at [https //projects propublica org/nonprofits/](https://projects.propublica.org/nonprofits/) and at [www.guidestar.org](http://www.guidestar.org), respectively

Form 990, Part VI, Section B, Line 15b The University follows the compensation guidelines provided by the North American Division of the General Conference of Seventh-day Adventists

Form 990, Part VI, Section C, Line 19 he University does not share its governing documents, conflict of interest policy and financial statements with the public except for a bonafide business purpose. To request access to these documents, please contact 509-527-2402

Form 990, Part VI, Section A, Line f All of the non-independent Board of Trustees members work for the Seventh-day Adventist Church and are estimated to be compensated at an average level of \$65,000 per year. Three board of trustees members (Rodney Wehtje, Joyce Newmyer and Monty Knittel) are employees of Adventist Health which is not deemed to be a related organization. No WWU employee receives annual compensation in excess of \$110,000 per year

Form 990, Part VI, Section A, Line 6-7 The Constituent Members of WWU are members of the SDA Church in good and regular standing and consist of the following a The members of the Executive Committee of the North Pacific Union Conference of SDAs, b The members of the Executive Committee of the General Conference in attendance at the Constituent Membership meeting, c The Board of Trustees of the University, and d The delegates duly and regularly elected, appointed, or selected to any regularly called session of the North Pacific Union Conference of SDAs, according to the adopted and established rules and regulations thereof

Form 990, Part VI, Section A, Line 8a - 8b Any action taken at the meeting of the Board of Trustees, or any committee thereof, must be consented to by voice vote or in writing, and a record of all actions are filed with the record of the minutes of the Board

Form 990, Part VI, Section A, Line 7A 15 out of the 29 members of the Board of Trustees are

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

Schedule O (Form 990 or 990-EZ) (2018)

HTA

RETROACTIVE REINSTATEMENT

Name of the organization

Employer identification number

Walla Walla University

91-0617727

to be elected by the Constituent Members of WWU. The other 14 members derive their membership

on the Board of Trustees based on holding positions of employment within the Seventh-day

Adventist church organization (including one representative from Adventist Health)

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

RETROACTIVE REINSTATEMENT

**Related Organizations and Unrelated Partnerships**

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization  
Walla Walla University

Employer identification number  
91-0617727

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

| (a)<br>Name, address, and EIN (if applicable) of disregarded entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Total income | (e)<br>End-of-year assets | (f)<br>Direct controlling entity |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
| (1) -----   |                         |  |                     |                           |                                  |
| (2) -----   |                         |  |                     |                           |                                  |
| (3) -----   |                         |  |                     |                           |                                  |
| (4) -----   |                         |  |                     |                           |                                  |
| (5) -----   |                         |  |                     |                           |                                  |
| (6) -----   |                         |  |                     |                           |                                  |

**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)<br>Name, address, and EIN of related organization   | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity | (g)<br>Section 512(b)(13) controlled entity? |    |
|---|-------------------------|--|----------------------------|---|----------------------------------|--|----|
|   |                         |  |                            |   |                                  | Yes  | No |
| (1) Adventist Colleges Abroad 52-0643036<br>12501 Old Columbia Pike Silver Spring, MD 20904-6600          | Education               | MD   | 501(c)(3)                  | 2   | Gen Conf of Sever                |  | X  |
| (2) Adventist Risk Management 52-0643036<br>12501 Old Columbia Pike Silver Spring, MD 20904-6600          | Insurance               | MD   | 501(c)(3)                  | 11  | Gen Conf of Sever                |  | X  |
| (3) Adventist Health Systems 95-3484589<br>2100 Douglas Boulevard Roseville, CA 95661                     | Health Care             | CA   | 501(c)(3)                  | 1   | Gen Conf of Sever                |  | X  |
| (4) Gen Conf of Seventh-Day Adventists 52-0643036<br>12501 Old Columbia Pike Silver Spring, MD 20904-6600 | Church                  | MD   | 501(c)(3)                  | 1   | N/A                              |  | X  |
| (5) North American Division of SDA 52-0643036<br>12501 Old Columbia Pike Silver Spring, MD 20904-6600     | Church                  | MD   | 501(c)(3)                  | 1   | Gen Conf of Sever                |  | X  |
| (6) North Pacific Union Conf Assoc 52-0643036<br>5709 N 20th St Ridgefield, WA 98642                      | Church                  | WA   | 501(c)(3)                  | 1   | North American Di                |  | X  |
| (7) North Pacific Union of SDA 52-0643036<br>5709 N 20th St Ridgefield, WA 98642                          | Church                  | WA   | 501(c)(3)                  | 1   | North American Di                |  | X  |

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

HTA

RETROACTIVE REINSTATEMENT

**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)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>General or managing partner? |    | (k)<br>Percentage ownership |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|-----------------------------|
|   |                         |  |                                  |  |                              |                                    | Yes                                  | No |  | Yes                                 | No |                             |
| (1) -----   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (2) -----   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (3) -----   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (4) -----   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (5) -----   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (6) -----   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (7) -----   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |

**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)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Type of entity (C corp, S corp, or trust) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Percentage ownership | (i)<br>Section 512(b)(13) controlled entity? |    |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|-----------------------------|--|----|
|   |                         |  |                                  |  |                              |                                    |                             | Yes  | No |
| (1) -----   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (2) -----   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (3) -----   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (4) -----   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (5) -----   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (6) -----   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (7) -----   |                         |  |                                  |  |                              |                                    |                             |  |    |

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

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

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

**a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

**b** Gift, grant, or capital contribution to related organization(s)

**c** Gift, grant, or capital contribution from related organization(s)

**d** Loans or loan guarantees to or for related organization(s)

**e** Loans or loan guarantees by related organization(s)

**f** Dividends from related organization(s)

**g** Sale of assets to related organization(s)

**h** Purchase of assets from related organization(s)

**i** Exchange of assets with related organization(s)

**j** Lease of facilities, equipment, or other assets to related organization(s)

**k** Lease of facilities, equipment, or other assets from related organization(s)

**l** Performance of services or membership or fundraising solicitations for related organization(s)

**m** Performance of services or membership or fundraising solicitations by related organization(s)

**n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

**o** Sharing of paid employees with related organization(s)

**p** Reimbursement paid to related organization(s) for expenses

**q** Reimbursement paid by related organization(s) for expenses

**r** Other transfer of cash or property to related organization(s)

**s** Other transfer of cash or property from related organization(s)

|           | Yes | No |
|-----------|-----|----|
| <b>1a</b> |     | X  |
| <b>1b</b> | X   |    |
| <b>1c</b> | X   |    |
| <b>1d</b> | X   |    |
| <b>1e</b> | X   |    |
| <b>1f</b> |     | X  |
| <b>1g</b> |     | X  |
| <b>1h</b> |     | X  |
| <b>1i</b> |     | X  |
| <b>1j</b> |     | X  |
| <b>1k</b> | X   |    |
| <b>1l</b> |     | X  |
| <b>1m</b> | X   |    |
| <b>1n</b> |     | X  |
| <b>1o</b> |     | X  |
| <b>1p</b> | X   |    |
| <b>1q</b> | X   |    |
| <b>1r</b> | X   |    |
| <b>1s</b> | X   |    |

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

|   | (a)<br>Name of related organization | (b)<br>Transaction type (a—s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|---|-------------------------------------|-------------------------------|------------------------|--|
| <b>(1)</b> All Related Parties - Outflows |                                     | r                             | 3,782,042              | See "Outflows" Note 23 Audited FS            |
| <b>(2)</b> All Related Parties - Inflows  |                                     | s                             | 9,333,983              | See "Inflows" Note 23 Audited FS             |
| <b>(3)</b>                                |                                     |                               |                        |  |
| <b>(4)</b>                                |                                     |                               |                        |  |
| <b>(5)</b>                                |                                     |                               |                        |  |
| <b>(6)</b>                                |                                     |                               |                        |  |

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

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

| (a)<br>Name, address, and EIN of entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Predominant income (related, unrelated, excluded from tax under sections 512-514) | (e)<br>Are all partners section 501(c)(3) organizations? |    | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>General or managing partner? |    | (k)<br>Percentage ownership |
|---|-------------------------|--|--|--|----|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|-----------------------------|
|   |                         |  |  | Yes  | No |                              |                                    | Yes                                  | No |  | Yes                                 | No |                             |
| (1) .....                               |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (2) .....                               |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (3) .....                               |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (4) .....                               |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (5) .....                               |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (6) .....                               |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (7) .....                               |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (8) .....                               |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (9) .....                               |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (10) .....                              |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (11) .....                              |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (12) .....                              |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (13) .....                              |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (14) .....                              |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (15) .....                              |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (16) .....                              |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |

**Part VII** **Supplemental Information.**

Provide additional information for responses to questions on Schedule R. See instructions.

Area with horizontal dashed lines for supplemental information.