

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047
2019
Open to Public Inspection

A For the **2019** calendar year, or tax year beginning **07-01-2019**, and ending **06-30-2020**

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

C Name of organization
WASHINGTON COLLEGE

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
300 WASHINGTON AVENUE

City or town, state or province, country, and ZIP or foreign postal code
CHESTERTOWN, MD 216201197

D Employer identification number
52-0591691

E Telephone number
(410) 778-7204

G Gross receipts \$ 177,901,384

F Name and address of principal officer:
WAYNE POWELL PRESIDENT
300 WASHINGTON AVENUE
CHESTERTOWN, MD 216201197

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status: 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ WWW.WASHCOLL.EDU

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1782 **M** State of legal domicile: MD

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
SEE SCHEDULE O.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	36
4 Number of independent voting members of the governing body (Part VI, line 1b)	35
5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	1,527
6 Total number of volunteers (estimate if necessary)	421
7a Total unrelated business revenue from Part VIII, column (C), line 12	-42,378
7b Net unrelated business taxable income from Form 990-T, line 39	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	17,278,716	25,655,671
9 Program service revenue (Part VIII, line 2g)	75,091,378	68,915,945
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,895,020	7,267,495
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,184,332	1,013,187
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	100,449,446	102,852,298

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	32,371,770	33,084,635
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	37,050,453	32,607,309
16a Professional fundraising fees (Part IX, column (A), line 11e)	85,291	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,471,773		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	32,705,402	31,859,779
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	102,212,916	97,551,723
19 Revenue less expenses. Subtract line 18 from line 12	-1,763,470	5,300,575

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	453,240,948	454,444,953
21 Total liabilities (Part X, line 26)	79,201,496	78,640,694
22 Net assets or fund balances. Subtract line 21 from line 20	374,039,452	375,804,259

Part II Signature Block

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

Sign Here

Signature of officer
Date 2021-05-13

LAURA JOHNSON VP OF FINANCE
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00504182
Firm's name ▶ GRANT THORNTON LLP			Firm's EIN ▶ 36-6055558	
Firm's address ▶ 757 THIRD AVENUE 9TH FLOOR NEW YORK, NY 10017			Phone no. (212) 599-0100	

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:

SEE SCHEDULE O.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
 If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
 If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 82,610,592 including grants of \$ 33,084,635) (Revenue \$ 58,886,883)
 See Additional Data

4b (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 10,678,208)
 See Additional Data

4c (Code:) (Expenses \$ 241,533 including grants of \$ 0) (Revenue \$ 337,832)
 See Additional Data

(Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

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

4e Total program service expenses ▶ 82,852,125

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question/Description, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefit transactions, and related party transactions.

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 []

Table with 3 columns: Question/Description, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (36), 1b (35), 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 Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
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 VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c	33,272		
	d Related organizations	1d			
	e Government grants (contributions)	1e	9,434,208		
	f All other contributions, gifts, grants, and similar amounts not included above	1f	16,188,191		
	g Noncash contributions included in lines 1a - 1f: \$	1g	5,297,259		
	h Total. Add lines 1a-1f		25,655,671		

Program Service Revenue			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
		Business Code				
2a TUITION AND FEES		900099	57,280,249	57,280,249		
b AUXILIARY ENTERPRISES		900099	10,678,208	10,678,208		
c CONFERENCES & CATERING		532000	649,725	613,392	36,333	
d AUXILIARY ENTERPRISES		900099	307,763	307,763		
e						
f All other program service revenue						
g Total. Add lines 2a-2f.			68,915,945			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds		339,565		-78,711	418,276	
	5 Royalties						
	6a Gross rents	6a	(i) Real	26,209			
			(ii) Personal				
		b Less: rental expenses	6b	0			
		c Rental income or (loss)	6c	26,209			
	d Net rental income or (loss)			26,209			26,209
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	81,342,347	633,908		
			(ii) Other				
		b Less: cost or other basis and sales expenses	7b	74,403,461	644,864		
		c Gain or (loss)	7c	6,938,886	-10,956		
	d Net gain or (loss)			6,927,930			6,927,930
	8a Gross income from fundraising events (not including \$ 33,272 of contributions reported on line 1c). See Part IV, line 18	8a		761			
			8b	761			
		c Net income or (loss) from fundraising events			0		
	9a Gross income from gaming activities. See Part IV, line 19	9a					
			9b				
		c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	10a					
10b							
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Business Code					
11a ATHLETIC PROGRAMS		900099	162,131	162,131			
b GIS PROGRAM		900099	138,950	138,950			
c BOOKSTORE		900099	79,811	79,811			
d All other revenue			606,086			606,086	
e Total. Add lines 11a-11d			986,978				
12 Total revenue. See instructions			102,852,298	69,260,504	-42,378	7,978,501	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	31,926,114	31,926,114		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	1,158,521	1,158,521		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,372,170	1,993,827	294,956	83,387
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	24,280,117	20,502,725	2,989,569	787,823
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	1,229,600	1,032,144	136,649	60,807
9 Other employee benefits	2,918,886	2,327,537	454,599	136,750
10 Payroll taxes	1,806,536	1,529,168	199,034	78,334
11 Fees for services (non-employees):				
a Management				
b Legal	118,094	118,094		
c Accounting	160,367	160,125	242	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	704,796		704,796	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	4,749,453	3,755,941	921,264	72,248
12 Advertising and promotion	34,625	18,571	16,054	
13 Office expenses	579,162	518,258	37,511	23,393
14 Information technology				
15 Royalties				
16 Occupancy	3,072,103	1,863,931	1,208,172	
17 Travel	976,929	909,866	7,211	59,852
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	2,557,407	1,687,889	869,518	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	9,110,162	6,418,522	2,684,302	7,338
23 Insurance	615,246	381,333	233,913	
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 REPAIRS AND MAINTAINANC	2,105,927	1,745,133	348,471	12,323
b SUPPLIES	985,530	859,716	114,207	11,607
c BOOKS & RESEARCH SUPPLI	475,131	475,131		
d MEALS AND ENTERTAINMENT	341,453	274,397	18,606	48,450
e All other expenses	5,273,394	3,195,182	1,988,751	89,461
25 Total functional expenses. Add lines 1 through 24e	97,551,723	82,852,125	13,227,825	1,471,773
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	29,906,336	2	39,027,498
	3 Pledges and grants receivable, net	5,878,649	3	3,893,749
	4 Accounts receivable, net	1,551,193	4	2,686,717
	5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	68,503	7	59,569
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	899,956	9	865,096
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	300,037,121		
	b Less: accumulated depreciation	119,084,627		
	11 Investments—publicly traded securities	159,939,442	11	143,423,616
	12 Investments—other securities. See Part IV, line 11	70,005,374	12	83,536,214
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	453,240,948	16	454,444,953	
Liabilities	17 Accounts payable and accrued expenses	4,888,296	17	2,397,338
	18 Grants payable		18	
	19 Deferred revenue	1,231,331	19	2,201,461
	20 Tax-exempt bond liabilities	64,649,363	20	62,457,782
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	8,432,506	25	11,584,113
	26 Total liabilities. Add lines 17 through 25	79,201,496	26	78,640,694
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	122,615,597	27	130,842,812
	28 Net assets with donor restrictions	251,423,855	28	244,961,447
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	374,039,452	32	375,804,259	
33 Total liabilities and net assets/fund balances	453,240,948	33	454,444,953	

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	102,852,298
2	Total expenses (must equal Part IX, column (A), line 25)	2	97,551,723
3	Revenue less expenses. Subtract line 2 from line 1	3	5,300,575
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	374,039,452
5	Net unrealized gains (losses) on investments	5	-439,165
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	-3,096,603
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	375,804,259

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 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?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a	Yes	
3b	Yes	

Additional Data

Software ID:

Software Version:

EIN: 52-0591691

Name: WASHINGTON COLLEGE

Form 990 (2019)

Form 990, Part III, Line 4a:

SEE SCHEDULE O.

Form 990, Part III, Line 4b:

SEE SCHEDULE O.

Form 990, Part III, Line 4c:

SEE SCHEDULE O.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
KURT LANDGRAF PRESIDENT/MEMBER	55.00 0.00	X		X				407,235	0	28,846
SUSANNAH SUTLEY VP ADVANCEMENT & ALUMNI	55.00 0.00				X			238,478	0	56,918
MARK HAMPTON EXECUTIVE VP (THRU 09/2019)	55.00 0.00				X			228,406	0	52,732
PATRICE DIQUINZIO PROVOST & DEAN	55.00 0.00				X			211,117	0	48,844
LORNA HUNTER VP ENROLLMENT	55.00 0.00				X			215,418	0	28,506
SARAH FEYERHERM VP STUDENT AFFAIRS	55.00 0.00				X			191,108	0	45,409
JOHN SEIDEL DIRECTOR, CES	55.00 0.00					X		173,657	0	52,949
LAURA JOHNSON VP FINANCE	55.00 0.00			X				165,966	0	47,408
VICTOR SENSENIG CHIEF OF STAFF & VP PLANNING	55.00 0.00			X				144,047	0	58,378
VALERIE RICHARD ASSOC VP FACILITES	55.00 0.00					X		147,392	0	30,864

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
LISA MARX DIRECTOR OF HEALTH SERVICES	55.00 0.00					X		135,809	0	32,487
ADAM GOODHEART DIRECTOR, STARR CENTER	55.00 0.00					X		129,767	0	30,667
PENELOPE FARLEY ASSIST VP FINANCE	55.00 0.00					X		123,684	0	23,422
STEPHEN T GOLDING CHAIR/MEMBER	1.00 0.00	X		X				0	0	0
RICHARD L CREIGHTON CO-VICE CHAIR	1.00 0.00	X		X				0	0	0
ANN HORNER CO-VICE CHAIR	1.00 0.00	X		X				0	0	0
LYNN L BERGESON SECRETARY	1.00 0.00	X		X				0	0	0
GEOFFREY M ROGERS SR TREASURER	1.00 0.00	X		X				0	0	0
PATRICK WILLIAM ALLENDER MEMBER	1.00 0.00	X						0	0	0
THAD BENCH MEMBER	1.00 0.00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MARC BUNTING MEMBER	1.00 0.00	X						0	0	0
NORRIS W COMMODORE JR MEMBER	1.00 0.00	X						0	0	0
JAYNE CONROY MEMBER	1.00 0.00	X						0	0	0
THOMAS C CROUSE JR MEMBER	1.00 0.00	X						0	0	0
H LAWRENCE CULP JR MEMBER	1.00 0.00	X						0	0	0
PETER VAN DYKE MEMBER	1.00 0.00	X						0	0	0
THOMAS H GALE MEMBER	1.00 0.00	X						0	0	0
RICHARD B GRIEVES MEMBER	1.00 0.00	X						0	0	0
WILLIAM HARVEY MEMBER	1.00 0.00	X						0	0	0
JEFFREY HORSTMAN MEMBER	1.00 0.00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
KIRK B JOHNSON MEMBER	1.00 0.00	X						0	0	0
JIM LIM MEMBER	1.00 0.00	X						0	0	0
REBECCA LOREE MEMBER	1.00 0.00	X						0	0	0
THOMAS H MADDUX MEMBER	1.00 0.00	X						0	0	0
PETER MALLER MEMBER	1.00 0.00	X						0	0	0
WILLIAM MILLER MEMBER	1.00 0.00	X						0	0	0
EDWARD P NORDBERG MEMBER	1.00 0.00	X						0	0	0
REGIS DE RAMEL MEMBER	1.00 0.00	X						0	0	0
BERT REIN MEMBER	1.00 0.00	X						0	0	0
BRANDON RIKER MEMBER	1.00 0.00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
DR HENRY F SEARS MEMBER	1.00 0.00	X						0	0	0
VALERIE SHEPPARD MEMBER	1.00 0.00	X						0	0	0
RALPH SNYDERMAN MEMBER	1.00 0.00	X						0	0	0
DARYL L SWANSTROM MEMBER	1.00 0.00	X						0	0	0
JOHN H TIMKEN MEMBER	1.00 0.00	X						0	0	0
DONALD C TOMASSO MEMBER	1.00 0.00	X						0	0	0
DEBORAH MOXLEY TURNER MEMBER	1.00 0.00	X						0	0	0
RICHARD WHEELER MEMBER	1.00 0.00	X						0	0	0
RICHARD WOOD III MEMBER	1.00 0.00	X						0	0	0
ALBERT JA YOUNG MEMBER	1.00 0.00	X						0	0	0

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
WASHINGTON COLLEGE

Employer identification number
52-0591691

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

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

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

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) 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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	21,421,797	20,884,007	24,110,148	17,278,716	25,655,671	109,350,339
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge..						
4	Total. Add lines 1 through 3	21,421,797	20,884,007	24,110,148	17,278,716	25,655,671	109,350,339
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . .						7,624,948
6	Public support. Subtract line 5 from line 4.						101,725,391

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7	Amounts from line 4.	21,421,797	20,884,007	24,110,148	17,278,716	25,655,671	109,350,339
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	449,869	445,022	580,004	969,591	444,485	2,888,971
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).	49,736	27,524	47,265	95,855	606,847	827,227
11	Total support. Add lines 7 through 10						113,066,537
12	Gross receipts from related activities, etc. (see instructions)					12	386,013,940

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

Section C. Computation of Public Support Percentage

14	Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	89.970 %
15	Public support percentage for 2018 Schedule A, Part II, line 14	15	84.210 %

- 16a 33 1/3% support test—2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support test—2018.** 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
- 17a 10%-facts-and-circumstances test—2019.** 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
- b 10%-facts-and-circumstances test—2018.** 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
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c	Add lines 7a and 7b.						
8	Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9	Amounts from line 6.						
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . .						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c	Add lines 10a and 10b.						
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2018 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from 2018 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
	10a		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		
	10b		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2	Activities Test. Answer (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019:			
a From 2014.			
b From 2015.			
c From 2016.			
d From 2017.			
e From 2018.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015.			
b Excess from 2016.			
c Excess from 2017.			
d Excess from 2018.			
e Excess from 2019.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME:	FUNDRAISING EVENTS - 2015 AMOUNT: \$ 49,736. 2016 AMOUNT: \$ 27,524. 2017 AMOUNT: \$ 47,265. 2018 AMOUNT: \$ 95,855. 2019 AMOUNT: \$ 761. MISCELLANEOUS - 2015 AMOUNT: \$ 0. 2016 AMOUNT: \$ 0. 2017 AMOUNT: \$ 0. 2018 AMOUNT: \$ 0. 2019 AMOUNT: \$ 606,086.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No. 1545-0047
2019
Open to Public Inspection

▶ 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
WASHINGTON COLLEGE

Employer identification number
52-0591691

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area
- Protection of natural habitat Preservation of a certified historic structure
- Preservation of open space

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

	Held at the End of the Year
a Total number of conservation easements	2a 16
b Total acreage restricted by conservation easements	2b 4.00
c Number of conservation easements on a certified historic structure included in (a)	2c 8
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d 4

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- 4 Number of states where property subject to conservation easement is located ▶ _____ 1
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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 | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	236,685,309	232,154,292	217,575,352	198,135,420	204,240,520
b Contributions	5,631,681	5,575,749	8,253,377	9,559,010	11,635,309
c Net investment earnings, gains, and losses	5,902,540	11,813,731	18,765,781	20,228,586	-7,682,919
d Grants or scholarships	7,141,988	9,853,952	7,610,194	5,815,564	5,771,738
e Other expenditures for facilities and programs	6,037,918	3,004,511	4,830,024	4,532,100	4,285,752
f Administrative expenses					
g End of year balance	235,039,624	236,685,309	232,154,292	217,575,352	198,135,420

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 2.940 %
 - b** Permanent endowment ▶ 71.040 %
 - c** Temporarily restricted endowment ▶ 26.020 %
- 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 | 3a(i) | No |
| (ii) related organizations | 3a(ii) | No |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		20,682,233		20,682,233
b Buildings		243,671,425	95,586,639	148,084,786
c Leasehold improvements				
d Equipment		35,304,858	23,497,988	11,806,870
e Other		378,605		378,605
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				180,952,494

Part VII Investments—Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) HEDGE FUNDS	53,993,835	C
(B) REAL ESTATE	7,504,058	C
(C) LIMITED PARTNERSHIPS	22,038,321	C
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	83,536,214	

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) FUNDS HELD FOR OTHERS	797,528
(3) ANNUITIES PAYABLE	503,320
(4) INTEREST RATE SWAP	10,283,265
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	11,584,113

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	65,527,860
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-439,165
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-36,181,238
e	Add lines 2a through 2d	2e	-36,620,403
3	Subtract line 2e from line 1	3	102,148,263
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	704,796
b	Other (Describe in Part XIII.)	4b	-761
c	Add lines 4a and 4b	4c	704,035
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	102,852,298

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	63,763,053
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	761
e	Add lines 2a through 2d	2e	761
3	Subtract line 2e from line 1	3	63,762,292
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	704,796
b	Other (Describe in Part XIII.)	4b	33,084,635
c	Add lines 4a and 4b	4c	33,789,431
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	97,551,723

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 52-0591691

Name: WASHINGTON COLLEGE

Supplemental Information

Return Reference	Explanation
PART II, LINE 9:	CONSERVATION EASEMENTS WASHINGTON COLLEGE HAS NOT REPORTED EASEMENTS IN THE FINANCIAL STATEMENTS. TWO BUILDINGS WERE PURCHASED AND BOOKED AT COST AND THESE HAVE WRITTEN EASEMENTS ON THEM. NINE BUILDINGS FALL WITHIN THE CHESTERTOWN, MARYLAND HISTORIC DISTRICT, WHICH REGULATES THEIR EXTERIOR APPEARANCE. EIGHT OF THESE BUILDINGS ARE DEEMED HISTORICAL BY THE STATE OF MARYLAND AND EXTERIORS MUST BE APPROVED FOR MODIFICATIONS. HYNSON RINGGOLD HOUSE EASEMENTS INCLUDES THE INTERIOR MOLDINGS. HYNSON RINGGOLD AND CUSTOM HOUSE(S) EASEMENTS INCLUDE THE INTERIORS.

Supplemental Information

Return Reference	Explanation
PART III, LINE 4:	DESCRIPTION OF ORGANIZATION'S COLLECTIONS WASHINGTON COLLEGE HOLDS A SIGNIFICANT PLACE IN THE HISTORY OF AMERICAN HIGHER EDUCATION. OUR HERITAGE AS THE FIRST COLLEGE OF THE NEW NATION LIVES TODAY IN OUR COMMITMENT TO EDUCATING CONFIDENT CITIZENS AND LEADERS CAPABLE OF ADVANCING THE DEMOCRATIC AND CIVIC TRADITIONS OF THE FOUNDING FATHERS. THE COLLEGE HAS NUMEROUS WORKS OF ART, MUSIC AND HISTORY THAT ARE USED OR VIEWED DAILY IN OUR COMMITMENT TO EDUCATION.

Supplemental Information

Return Reference	Explanation
PART V, LINE 4:	INTENDED USES OF ENDOWMENT FUNDS THE ENDOWMENT FUND OF WASHINGTON COLLEGE IS INVESTED TO PROVIDE AN ANNUAL 5% (3 YR ROLLING AVERAGE) RETURN TO BE USED FOR SCHOLARSHIPS, BUILDING MAINTENANCE, PROGRAM ENHANCEMENTS, CHAIR SALARY SUPPLEMENTS, ATHLETIC SUPPORT, BOOKS, AND EDUCATIONAL PRIZES.

Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	FIN 48 FOOTNOTE (ASC 740) UNDER PROVISIONS OF THE INTERNAL REVENUE CODE SECTION 501(C)(3) AND APPLICABLE INCOME TAX REGULATIONS OF THE STATE OF MARYLAND, THE COLLEGE IS EXEMPT FROM TAXES ON INCOME, OTHER THAN UNRELATED BUSINESS INCOME. UNDER PROVISIONS OF THE INTERNAL REVENUE CODE SECTION 501(C)(3) AND APPLICABLE INCOME TAX REGULATIONS OF THE STATE OF MARYLAND, THE COLLEGE IS EXEMPT FROM TAXES ON INCOME, OTHER THAN UNRELATED BUSINESS INCOME. THE COLLEGE RECOGNIZES OR DERECOGNIZES A TAX POSITION BASED ON A "MORE LIKELY THAN NOT" THRESHOLD. THIS APPLIES TO POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THE COLLEGE DOES NOT BELIEVE ITS FINANCIAL STATEMENTS INCLUDE ANY MATERIAL UNCERTAIN TAX POSITIONS.

Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS:	CHANGE IN VALUE OF SPLIT- INTEREST AGREEMENTS -20,404. CHANGE IN FMV OF INTEREST RATE SWAP -3,076,199. GRANTS, SCHOLARSHIPS, AND OTHER TUITION DISCOUNTS -33,084,635.

Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS:	RECLASS OF SPECIAL EVENT EXPENSES -761.

Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS:	RECLASS OF SPECIAL EVENT EXPENSES 761.

Supplemental Information

Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS:	GRANTS, SCHOLARSHIPS AND OTHER TUITION DISCOUNTS 33,084,635.

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No. 1545-0047

2019

Open to Public Inspection

▶ **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/Form990EZ for the latest information.**

Department of the Treasury
Name of the organization
WASHINGTON COLLEGE

Employer identification number
52-0591691

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	Yes	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	Yes	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II.	Yes	
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	Yes	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	Yes	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	Yes	
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Part II.	Yes	
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		No
b Admissions policies?		No
c Employment of faculty or administrative staff?		No
d Scholarships or other financial assistance?		No
e Educational policies?		No
f Use of facilities?		No
g Athletic programs?		No
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		No
6a Does the organization receive any financial aid or assistance from a governmental agency?	Yes	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, explain on Part II.		No
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II.	Yes	

Part II Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	THE RACIALLY NONDISCRIMINATORY POLICY IS PROVIDED IN THE STUDENT HANDBOOK, THE FACULTY HANDBOOK, THE STAFF HANDBOOK, THE COLLEGE CATALOG, AND ON THE COLLEGE'S WEBSITE.
SCHEDULE E, PART I, LINE 6	THE COLLEGE RECEIVES ANNUAL GRANTS FROM FEDERAL, STATE AND LOCAL AGENCIES.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
WASHINGTON COLLEGE

Employer identification number
52-0591691

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 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
See Add'l Data					
3a Sub-total	0	0			1,147,626
b Total from continuation sheets to Part I	0	0			3,634,707
c Totals (add lines 3a and 3b)	0	0			4,782,333

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶ _____
- 3 Enter total number of other organizations or entities ▶ _____

Part 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

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2:	PROCEDURE FOR MONITORING USE OF GRANT FUNDS OUTSIDE U.S. WASHINGTON COLLEGE AWARDED \$1,158,521 IN SCHOLARSHIPS FOR 6/30/20. WASHINGTON COLLEGE OFFERS SEVERAL TYPES OF FINANCIAL AID TO HELP QUALIFIED FULL-TIME UNDERGRADUATE STUDENTS MEET THEIR COLLEGE EXPENSES. COLLEGE-SPONSORED TUITION SCHOLARSHIPS, TUITION GRANTS, AND WORK/STUDY ARE AVAILABLE TO FULL-TIME UNDERGRADUATE STUDENTS WHO DEMONSTRATE FINANCIAL NEED AND WHO MEET THE COLLEGE'S ADMISSION CRITERIA. IN ADDITION TO COLLEGE-SPONSORED FINANCIAL AID, ELIGIBLE STUDENTS CAN RECEIVE ASSISTANCE FROM FEDERAL, STATE, AND INDEPENDENT AID PROGRAMS. GRANT AND SCHOLARSHIP ASSISTANCE FROM ALL SOURCES IS FIRST APPLIED TO FULL-TIME TUITION CHARGES. GRANT AND SCHOLARSHIP ASSISTANCE IN EXCESS OF TUITION IS THEN APPLIED TO DIRECT COLLEGE CHARGES FOR FEES, AND ON CAMPUS ROOM AND BOARD. THE FEDERAL GOVERNMENT MAKES FFELP FUNDS AVAILABLE TO UNDERGRADUATE STUDENTS TO ATTEND POST-SECONDARY INSTITUTIONS. ELIGIBILITY IS BASED ON FINANCIAL NEED, AND APPLICATION IS THROUGH THE NORMAL FINANCIAL AID APPLICATION PROCESS OF WASHINGTON COLLEGE.

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART III ACCOUNTING METHOD:	

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART IV:	FOREIGN FORMS WASHINGTON COLLEGE INVESTS IN DOMESTIC AND FOREIGN INVESTMENT VEHICLES THAT MAY OWN AN INTEREST IN A FOREIGN CORPORATION, PASSIVE FOREIGN INVESTMENT COMPANY, OR FOREIGN PARTNERSHIP. NEVERTHELESS, WASHINGTON COLLEGE'S ACTIVITIES MAY NOT REACH THE THRESHOLDS REQUIRED FOR FILING THE FORMS 926, 5471, 8621 OR 8865. TO THE EXTENT SUCH A FORM WAS COMPLETED, IT HAS BEEN FILED WITH WASHINGTON COLLEGE'S FORM 990-T.

Additional Data

Software ID:

Software Version:

EIN: 52-0591691

Name: WASHINGTON COLLEGE

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EAST ASIA AND THE PACIFIC	0	0	GRANTMAKING		372,453
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	GRANTMAKING		268,148

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTMAKING		142,911
SOUTH AMERICA	0	0	GRANTMAKING		117,754

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SOUTH ASIA	0	0	GRANTMAKING		105,608
SUB-SAHARAN AFRICA	0	0	GRANTMAKING		61,000

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
RUSSIA AND NEIGHBORING STATES	0	0	GRANTMAKING		49,752
NORTH AMERICA	0	0	GRANTMAKING		30,000

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	GRANTMAKING		10,895
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		1,320,213

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
NORTH AMERICA	0	0	INVESTMENTS		1,840,449
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	INVESTMENTS		463,150

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
GRANTS AND SCHOLARSHIPS	EAST ASIA AND THE PACIFIC	55	372,453	ACCT. CREDIT			
GRANTS AND SCHOLARSHIPS	EUROPE (INCLUDING ICELAND AND GREENLAND)	23	268,148	ACCT. CREDIT			

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
GRANTS AND SCHOLARSHIPS	MIDDLE EAST AND NORTH AFRICA	15	142,911	ACCT. CREDIT			
GRANTS AND SCHOLARSHIPS	SOUTH AMERICA	13	117,754	ACCT. CREDIT			

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
GRANTS AND SCHOLARSHIPS	SOUTH ASIA	13	105,608	ACCT. CREDIT			
GRANTS AND SCHOLARSHIPS	SUB-SAHARAN AFRICA	7	61,000	ACCT. CREDIT			

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
GRANTS AND SCHOLARSHIPS	RUSSIA AND NEIGHBORING STATES	4	49,752	ACCT. CREDIT			
GRANTS AND SCHOLARSHIPS	NORTH AMERICA	2	30,000	ACCT. CREDIT			

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
GRANTS AND SCHOLARSHIPS	CENTRAL AMERICA AND THE CARIBBEAN	5	10,895	ACCT. CREDIT			

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		ATHLETICS (event type)	(event type)	(total number)	(add col. (a) through col. (c))
1	Gross receipts	34,033			34,033
2	Less: Contributions	33,272			33,272
3	Gross income (line 1 minus line 2)	761			761
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	761			761
10	Direct expense summary. Add lines 4 through 9 in column (d) ▶				761
11	Net income summary. Subtract line 10 from line 3, column (d) ▶				0

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
		1	Gross revenue		
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d) ▶				
8	Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

- Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
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Note: To capture the full content of this document as Filed, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

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 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization WASHINGTON COLLEGE

Employer identification number

52-0591691

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance...
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

Table with 8 columns: (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, (g) Description of noncash assistance, (h) Purpose of grant or assistance. Rows 1-12.

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

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

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) EMPLOYEE WAIVERS	14	781,916			
(2) GRANTS AND SCHOLARSHIPS	957	31,144,198			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
PART I, LINE 2:	PROCEDURE FOR MONITORING USE OF GRANTS FUNDS INSIDE U.S. WASHINGTON COLLEGE AWARDED \$31,144,198 IN SCHOLARSHIPS FOR 6/30/20. WASHINGTON COLLEGE OFFERS SEVERAL TYPES OF FINANCIAL AID TO HELP QUALIFIED FULL-TIME UNDERGRADUATE STUDENTS MEET THEIR COLLEGE EXPENSES. COLLEGE-SPONSORED TUITION SCHOLARSHIPS, TUITION GRANTS, AND WORK/STUDY ARE AVAILABLE TO FULL-TIME UNDERGRADUATE STUDENTS WHO DEMONSTRATE FINANCIAL NEED AND WHO MEET THE COLLEGE'S ADMISSION CRITERIA. IN ADDITION TO COLLEGE-SPONSORED FINANCIAL AID, ELIGIBLE STUDENTS CAN RECEIVE ASSISTANCE FROM FEDERAL, STATE, AND INDEPENDENT AID PROGRAMS. GRANT AND SCHOLARSHIP ASSISTANCE FROM ALL SOURCES IS FIRST APPLIED TO FULL-TIME TUITION CHARGES. GRANT AND SCHOLARSHIP ASSISTANCE IN EXCESS OF TUITION IS THEN APPLIED TO DIRECT COLLEGE CHARGES FOR FEES, AND ON CAMPUS ROOM AND BOARD. THE FEDERAL GOVERNMENT MAKES FFELP FUNDS AVAILABLE TO UNDERGRADUATE STUDENTS TO ATTEND POST-SECONDARY INSTITUTIONS. ELIGIBILITY IS BASED ON FINANCIAL NEED, AND APPLICATION IS THROUGH THE NORMAL FINANCIAL AID APPLICATION PROCESS OF WASHINGTON COLLEGE.

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
WASHINGTON COLLEGE

Employer identification number

52-0591691

Part I Questions Regarding Compensation

	Yes	No
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <p> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification and gross-up payments <input type="checkbox"/> Discretionary spending account </p> <p> <input checked="" type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input checked="" type="checkbox"/> Health or social club dues or initiation fees <input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) </p>		
<p>b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p>	1b Yes	
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?</p>	2 Yes	
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <p> <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations </p> <p> <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee </p>		
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4a No	4b No
	4c No	
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	5a No	5b No
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	6a No	6b No
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	7	No
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>	8 Yes	
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9 Yes	

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 1A	HOUSING ALLOWANCE OR RESIDENCE THE PRESIDENT OF WASHINGTON COLLEGE IS PROVIDED HOUSING AS A CONDITION OF HIS/HER EMPLOYMENT. A HOUSE IS PROVIDED ON CAMPUS FOR THE CONVENIENCE OF THE COLLEGE TO ENABLE THE PRESIDENT TO RESPOND TO EMERGENT SITUATIONS 24/7. HEALTH OR SOCIAL CLUB DUES THE PRESIDENT OF WASHINGTON COLLEGE IS REIMBURSED THE COST OF SOCIAL CLUB DUES. TO THE EXTENT THAT THE PRESIDENT USES THE CLUB FOR PERSONAL PURPOSES, THE VALUE OF THE BENEFIT IS INCLUDED IN HIS/HER TAXABLE INCOME. PERSONAL SERVICES THE PRESIDENT OF THE COLLEGE RECEIVED NOMINAL HOUSEKEEPING AND CHAUFFER SERVICES. THE PERSONAL SERVICES ARE PROVIDED AS A BUSINESS NEED. HOUSEKEEPING SERVICES ARE FOR CLEANING THE COMMON AREAS USED FOR COLLEGE BUSINESS ONLY. THE CHAUFFER SERVICES ARE PROVIDED ONLY DURING BUSINESS HOURS TO ALLOW THE PRESIDENT TO WORK ELECTRONICALLY WHILE TRAVELING, THOUGH SUCH INSTANCES ARE NOT COMMON.
PART I, LINE 8	THE PRESIDENT FOR THE ORGANIZATION HAS AN EMPLOYMENT CONTRACT WHICH MEETS THE INITIAL CONTRACT REQUIREMENTS OF TREAS. REG. 53.4958-4T (A)(3). FURTHER, THE ORGANIZATION'S BOARD TOOK STEPS TO ENSURE THAT IT FOLLOWED PROPER PROCEDURES TO ESTABLISH THE REBUTTABLE PRESUMPTION OF REASONABLENESS ON ALL COMPENSATION PAID TO HIM.

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization WASHINGTON COLLEGE

Employer identification number

52-0591691

Part I Bond Issues

Table with columns (a) Issuer name, (b) Issuer EIN, (c) CUSIP #, (d) Date issued, (e) Issue price, (f) Description of purpose, (g) Defeased (Yes/No), (h) On behalf of issuer (Yes/No), (i) Pool financing (Yes/No). Rows include TOWN OF CHESTERTOWN MARYLAND.

Part II Proceeds

Table with columns A, B, C, D for various bond proceeds items (1-17). Includes questions about bond retirement, defeasement, and allocation.

Part III Private Business Use

Table with columns A, B, C, D for private business use questions (1-2). Includes questions about partnership and lease arrangements.

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X		X					
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X					
c Are there any research agreements that may result in private business use of bond-financed property?		X		X				
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	3.260 %							
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6 Total of lines 4 and 5	3.260 %							
7 Does the bond issue meet the private security or payment test?		X		X				
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X				
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of.								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X					

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X				
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X		X					
b Exception to rebate?		X		X				
c No rebate due?		X		X				
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X			X				
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X			X				
b Name of provider	RBCPNC							
c Term of hedge	2500.0000000000 %							
d Was the hedge superintegrated?		X						
e Was the hedge terminated?		X						

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

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

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

▶ **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 for the latest information.**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
WASHINGTON COLLEGE

Employer identification number

52-0591691

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications	X		500	ESTIMATE
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	X	1	5,277,538	APPRAISAL
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 ▶ (<u>EQUIPMENT</u>)	X	3	12,021	ESTIMATE
26 Other ▶ (<u>PLANTS/LANDSCAPING</u>)	X	2	4,026	ESTIMATE
27 Other ▶ (<u>AUCTION ITEMS</u>)	X	3	3,000	ESTIMATE
28 Other ▶ (<u>OFFICE SUPPLIES</u>)	X	1	174	COST

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**

	Yes	No
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?		No
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		No
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.		

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
PART I, COLUMN (B):	NUMBER OF CONTRIBUTIONS THE ORGANIZATION IS REPORTING THE NUMBER OF CONTRIBUTIONS IN COLUMN (B).

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 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury

Name of the organization
WASHINGTON COLLEGE

Employer identification number

52-0591691

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:	TO DEVELOP IN ITS STUDENTS THE HABITS OF ANALYTIC THOUGHT, AESTHETIC INSIGHT, IMAGINATION, ETHICAL SENSITIVITY, AND TO ENRICH THE CULTURAL AND INTELLECTUAL LIFE.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:	WASHINGTON COLLEGE CHALLENGES AND INSPIRES EMERGING CITIZEN LEADERS TO DISCOVER LIVES OF PURPOSE AND PASSION. CORE VALUES WE SHARE THESE VALUES OF OUR FOUNDING PATRON, GEORGE WASHINGTON: INTEGRITY, DETERMINATION, CURIOSITY, CIVILITY, LEADERSHIP, AND MORAL COURAGE. WE OFFER ACADEMIC RIGOR AND SELF-DISCOVERY IN A SUPPORTIVE, RESIDENTIAL COMMUNITY OF WELL-QUALIFIED, DIVERSE, AND MOTIVATED INDIVIDUALS. WE DEVELOP IN OUR STUDENTS HABITS OF ANALYTIC THOUGHT AND CLEAR COMMUNICATION, AESTHETIC INSIGHT, ETHICAL SENSITIVITY, AND CIVIC RESPONSIBILITY. UNHURRIED CONVERSATION AND CLOSE CONNECTIONS WITH AN EXCEPTIONAL FACULTY AND STAFF COMPLEMENT A BROAD CURRICULUM OF STUDY. A BEAUTIFUL CAMPUS, READY ACCESS TO EXCITING CITIES AND THE CHESAPEAKE BAY, AND ENGAGEMENT WITH CULTURES AND COMMUNITIES LOCALLY AND AROUND THE WORLD AFFORD OUR STUDENTS AMPLE RESOURCES AND OPPORTUNITIES FOR PERSONAL EXPLORATION AND SHARED CHALLENGES. WE PREPARE OUR STUDENTS FOR RICH AND FULFILLING LIVES; FOR MYRIAD AND UNPREDICTABLE OPPORTUNITIES; FOR A LIFETIME OF LEARNING, LEADERSHIP, AND PRODUCTIVE ENDAVOR. OUR VISION THE ENDURING VALUES OF WASHINGTON COLLEGE - CRITICAL THINKING, EFFECTIVE COMMUNICATION, AND MORAL COURAGE - MOVE THE WORLD.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:	WASHINGTON COLLEGE'S ACHIEVEMENTS INCLUDE SUCCEEDING AS AN INSTITUTION OF HIGHER EDUCATION PROMOTING HABITS OF ANALYTIC THOUGHT, AESTHETIC INSIGHT, IMAGINATION, ETHICAL SENSITIVITY AND CLARITY OF EXPRESSION WHILE SUCCESSFULLY GRADUATING STUDENTS AT A RATE OF 64% IN 4 YEARS. THE COLLEGE ENDEAVORS TO PREPARE ITS GRADUATES FOR FURTHER EDUCATION AND PRODUCTIVE CAREERS. WITH 40 MAJORS AND ACADEMIC PROGRAMS TO CHOOSE FROM, OVER 1,550 STUDENTS CAN DEVISE A COURSE OF STUDY THAT FITS THEIR INTELLECTUAL INTERESTS AND CAREER ASPIRATIONS. IN ADDITION TO TRADITIONAL FIELDS OF STUDY, THEY MAY CHOOSE AN AREA OF CONCENTRATION IN FIELDS SUCH AS BEHAVIORAL NEUROSCIENCE, CLINICAL PSYCHOLOGY OR EAST ASIAN STUDIES, AMONG OTHERS. THE COLLEGE ALSO OFFERS PROFESSIONAL PREPARATION TRACKS IN PREMEDICAL STUDIES AND PRE-LAW, AS WELL AS DUAL DEGREE PROGRAMS IN ENGINEERING, NURSING AND PHARMACY.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4B, DESCRIPTION OF PROGRAM SERVICE:	WASHINGTON COLLEGE'S RESIDENTIAL LIFE PROGRAM PROVIDES STUDENTS WITH OPPORTUNITIES AND EXPERIENCES THAT HELP THEM TO DEVELOP RESPONSIBILITIES BOTH TO THEMSELVES AND TO THEIR FELLOW STUDENTS. IT ATTEMPTS TO PROVIDE A RELAXING AND CALM ATMOSPHERE FOR STUDY AND DAY-TO-DAY LIVING. INDEED, LIVING ON-CAMPUS IS TRULY THE "OTHER-HALF" OF A COLLEGE EDUCATION. WITH APPROXIMATELY 27 DORMS TO CHOOSE FROM, STUDENTS HAVE CHOICES OF SINGLE, DOUBLES OR TRIPLES IN EACH ROOM/UNIT. HODSON HALL HOUSES THE DINING FACILITIES FOR WASHINGTON COLLEGE. THE MAIN DINING HALL SEATS 500 ON TWO LEVELS. STUDENTS, FACULTY AND STAFF FIND MADE-TO-ORDER MEALS ALONG WITH SELF-SERVE OPTIONS ALLOWING FOR A CUSTOMIZED DINING EXPERIENCE. STUDENTS CHOOSE FROM FIVE MEALS PLANS WITH ADDITIONAL OPTIONS FOR MEAL EQUIVALENCIES. CASUAL DINING IS LOCATED ON THE FIRST FLOOR OF THE COMMONS. OPERATING UNTIL LATE EVENING, OPTIONS INCLUDE MONDO SUBS, MARTHA'S KITCHEN, AND THE CAMPUS COFFEE BAR, JAVA GEORGE.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4C, DESCRIPTION OF PROGRAM SERVICE:	WASHINGTON COLLEGE USES ITS FACILITIES DURING SUMMER MONTHS TO FACILITATE EDUCATIONAL EXPERIENCES FOR YOUNGER K-12 STUDENTS. THESE STUDENTS ARE GIVEN AN OPPORTUNITY TO PARTICIPATE IN SUMMER CAMPS RANGING FROM SCIENCES, MATHEMATICS AND HANDS ON PROJECTS. THESE CAMPS LAST ANYWHERE FROM FOUR DAYS TO THREE WEEKS AND ARE MANAGED BY OTHER OUTSIDE NONPROFIT ORGANIZATIONS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 10B:	WRITTEN POLICIES FOR CHAPTERS, BRANCHES, OR AFFILIATES WASHINGTON COLLEGE CURRENTLY HAS TEN ACTIVE ALUMNI CHAPTERS OPERATING THROUGHOUT THE U.S. AND ACTIVELY SEEKS NEW GEOGRAPHIC AREAS OF INTEREST. THESE CHAPTERS ARE ORGANIZED AND SUPPORTED BY THE ALUMNI RELATIONS AND ANNUAL GIVING OFFICE STAFF IN ORDER TO STRENGTHEN CONNECTIONS BETWEEN ALUMNI AND WITH THE COLLEGE. ALUMNI CHAPTERS HAVE AT LEAST ONE ANNUAL GATHERING FACILITATED BY VOLUNTEERS AND STAFF WHICH IS TYPICALLY FUNDED BY THE COLLEGE'S OPERATING BUDGET. ADDITIONALLY, CHAPTERS MAY CHOOSE TO PARTAKE IN FUNDRAISING THAT BENEFITS THE COLLEGE'S MISSION AND SUPPORTS ITS APPROVED PRIORITIES. ALL FUNDRAISING EFFORTS FLOW THROUGH THE OFFICE OF COLLEGE ADVANCEMENT.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	FORM 990 REVIEW PROCESS MANAGEMENT REVIEWS THE DRAFT OF THE 990 FOR ACCURACY AND RECONCILEMENT TO THE AUDITED FINANCIAL STATEMENTS. ONCE THIS REVIEW IS FINAL, A DRAFT COPY OF THE 990 IS PROVIDED TO THE CHAIRMAN OF THE BOARD AND THE AUDIT COMMITTEE CHAIRMAN FOR REVIEW AND COMMENTS FOR A 7 DAY PERIOD. A COPY OF THE DRAFT FORM 990 IS ALSO CIRCULATED TO THE FULL BOARD OF TRUSTEES FOR DISCUSSION AND COMMENT. EACH BOARD MEMBER IS PROVIDED AMPLE OPPORTUNITY TO COMMENT ON THE INFORMATION CONTAINED IN THE 990. AFTER APPROVAL OF THE 990, THE TAX PREPARER IS NOTIFIED TO FINALIZE THE RETURN FOR FILING. A FINAL 990 PRESENTATION SUMMARY IS PRESENTED TO ALL THE BOARD MEMBERS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	<p>CONFLICT OF INTEREST POLICY MONITORING & ENFORCEMENT ALL COVERED PERSONS SHALL DISCLOSE IN WRITING ANY POSSIBLE CONFLICT OF INTEREST WITH REGARD TO A PROPOSED TRANSACTION OR ARRANGEMENT, AS WELL AS ALL MATERIAL FACTS RELATED THERETO, TO THE BOARD AND TO THE APPROPRIATE BOARD COMMITTEE, IF ANY, AT THE EARLIEST PRACTICAL TIME. AFTER A POSSIBLE CONFLICT OF INTEREST HAS BEEN DISCLOSED, THE BOARD OR COMMITTEE SHALL DISCUSS AND, IF NECESSARY, INVESTIGATE ALTERNATIVES TO THE PROPOSED TRANSACTION OR ARRANGEMENT. ULTIMATELY, THE BOARD OR COMMITTEE SHALL DETERMINE WHETHER THE COLLEGE CAN OBTAIN A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT WITH REASONABLE EFFORTS FROM A PERSON THAT WOULD NOT GIVE RISE TO A CONFLICT OF INTEREST AND, IF SUCH ALTERNATIVE TRANSACTION OR ARRANGEMENT IS NOT FEASIBLE, WHETHER THE PROPOSED TRANSACTION OR ARRANGEMENT IS IN THE COLLEGE'S BEST INTEREST AND WILL NOT COMPROMISE OR HAVE THE APPEARANCE OF COMPROMISING THE COLLEGE'S ACADEMIC AND FISCAL INTEGRITY. THE INTERESTED PERSON SHALL REFRAIN FROM PARTICIPATING IN THE DISCUSSION CONCERNING (AND FROM VOTING ON) THE ISSUE THAT PRESENTS THE CONFLICT OF INTEREST OR THE APPEARANCE OF A CONFLICT OF INTEREST, AND MAY BE ASKED TO LEAVE THE MEETING DURING DISCUSSION OF AND/OR THE VOTE ON THE ISSUE.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	<p>PROCESS FOR DETERMINING COMPENSATION SINCE THE 1980S, WASHINGTON COLLEGE HAS PURSUED A BOARD-AUTHORIZED ASPIRATION TO COMPENSATE FACULTY, ON AVERAGE, AT THE ALL-RANKS AVERAGE OF INSTITUTIONS WITH A CARNEGIE CLASSIFICATION OF IIB (PRIVATE, INDEPENDENT). IN 2012 THE BOARD REVISED THE GOAL TO COMPENSATE FACULTY ON A RANK BY RANK AVERAGE OF PRIVATE INDEPENDENT COLLEGES. A SIMILAR STANDARD FOR STAFF WAS DEVELOPED IN 2007 IN PARTNERSHIP WITH WATSON WYATT. ALSO IN 2012, THE COLLEGE PARTNERED WITH SIBSON TO CONDUCT A MARKET SALARY ANALYSIS OF ALL STAFF POSITIONS. AS A RESULT WE HAVE ADOPTED AND IMPLEMENTED A REVISED MARKET BASED STAFF SALARY STRUCTURE WHICH HAS 15 PAY LEVELS AND APPLIES TO BOTH EXEMPT AND NON EXEMPT STAFF. WASHINGTON COLLEGE HAS REVISED IT COMPENSATION PHILOSOPHY TO READ AS FOLLOWS: WASHINGTON COLLEGE PROVIDES EMPLOYEES WITH A TOTAL COMPENSATION PACKAGE, COMPRISED OF BOTH SALARY AND BENEFITS, THAT RECOGNIZES AND REWARDS PERFORMANCE AND PRODUCTIVITY WHILE MAINTAINING A COMPETITIVE MARKET POSITION AND INTERNAL EQUITY. IN SUPPORT OF THE COLLEGE'S MISSION WE ENDEAVOR TO PROVIDE A LEVEL OF COMPENSATION, BOTH CASH AND BENEFITS, TO ATTRACT, MOTIVATE AND RETAIN THE QUALITY OF WORKFORCE NECESSARY FOR THE ACHIEVEMENT OF THE COLLEGE'S GOALS. THE COMPENSATION PROGRAM SHALL BE CONSISTENT, RESPONSIVE, TRANSPARENT, AND EQUITABLE. THE COLLEGE IS COMMITTED TO A MERITOCRACY. OUR PERFORMANCE MANAGEMENT PROGRAM IS DESIGNED TO INCREASE THE PERSONAL AND PROFESSIONAL EFFECTIVENESS OF OUR STAFF INCLUDING PROVIDING STAFF WITH CLEAR PERFORMANCE EXPECTATIONS AND DEVELOPMENTAL OPPORTUNITIES. WE PROVIDE LEADERS WITH THE TOOLS AND TRAINING TO ENABLE THEM TO BUILD EFFECTIVE TEAMS AND LEAD SUCCESSFULLY INCLUDING COACHING PERFORMANCE AND MAKING SOUND COMPENSATION DECISIONS. THE PHILOSOPHY IS ACCOMPLISHED BY MAINTAINING ACCURATE JOB DESCRIPTIONS ON ALL POSITIONS AND BENCHMARKING JOBS AGAINST COMPARABLE POSITIONS IN THE MARKET. MARKET DATA IS DEVELOPED FROM NATIONAL DATA BASES, CUPA-HR SURVEYS AND LOCAL MARKET SURVEYS. DECISIONS REGARDING COMPENSATION PROGRAMS AND INDIVIDUAL PAY DECISIONS WILL BE MADE BASED ON THE ABOVE OBJECTIVES AS WELL AS THE COLLEGE'S FINANCIAL SITUATION. EACH SPRING, THE CHIEF OF STAFF PREPARES AN ANALYSIS OF COMPETITION PROVIDED TO COMPETITOR IIB COLLEGE PRESIDENTS USING DATA ANALYSIS CONDUCTED BY THE COLLEGE AND UNIVERSITY PERSONNEL ASSOCIATION (CUPA-HR). THE RESULTING SPREADSHEET IS PROVIDED TO THE VICE-CHAIR, ALONG WITH THE EXECUTIVE MARKET-BASED LEVEL RANGE, TO INFORM ANY PAY ADJUSTMENT RECOMMENDATION THAT MIGHT EMERGE FROM THE SUBCOMMITTEE'S ANNUAL ASSESSMENT OF THE PRESIDENT'S PERFORMANCE. THE REPORT OF THE SUBCOMMITTEE, ALONG WITH ANY PAY ADJUSTMENT RECOMMENDATION, IS PRESENTED TO THE FULL BOARD OF VISITORS AND GOVERNORS FOR REVIEW AND APPROVAL IN EXECUTIVE SESSION. ANY DECISION BY THE BOARD OF VISITORS AND GOVERNORS IS RECORDED IN THE MINUTES OF THAT MEETING.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	HOW DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC THE ORGANIZATION'S FINANCIAL STATEMENTS, GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE MADE AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9:	CHANGE IN VALUE OF SPLIT-INTEREST AGREEMENTS -20,404. CHANGE IN FMV OF INTEREST RATE SWAP -3,076,199.

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2019

**Open to Public
Inspection**

▶ **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 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
WASHINGTON COLLEGE

Employer identification number

52-0591691

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) WC WATER LLC 300 WASHINGTON ST CHESTERTOWN, MD 21620 27-0886807	REAL ESTATE	MD	0	0	WC
(2) CHESTERTOWN RESIDENTIAL LLC 300 WASHINGTON ST CHESTERTOWN, MD 21620 26-4539355	REAL ESTATE	MD	0	0	WC

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

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

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

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

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

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.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

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

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

Part VII **Supplemental Information**

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

Return Reference	Explanation