

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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

2018

Department of the Treasury
Internal Revenue Service

▶ **Do not enter Social Security numbers on this form as it may be made public.**
▶ **Information about Form 990 and its instructions is at www.irs.gov/form990.**

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 07/01, 2018, and ending 06/30, 2019

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization WESTERN NEW ENGLAND UNIVERSITY Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1215 WILBRAHAM ROAD City or town, state or province, country, and ZIP or foreign postal code SPRINGFIELD, MA 01119		D Employer identification number 04-2108376
	F Name and address of principal officer: ANTHONY CAPRIO 1215 WILBRAHAM ROAD, SPRINGFIELD, MA 01119		E Telephone number (413) 782-1219
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 170,321,159.
	J Website: ▶ WWW.WNE.EDU		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 1951 M State of legal domicile: MA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: <u>SEE SCHEDULE O</u>				
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
Activities & Governance	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)	33.	
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	2,607.	
	6	Total number of volunteers (estimate if necessary)	1,042.	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.	
	7b	Net unrelated business taxable income from Form 990-T, line 34	0.	
	Revenue	Revenue		
8		Contributions and grants (Part VIII, line 1h)	5,572,164.	
9		Program service revenue (Part VIII, line 2g)	145,774,812.	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,699,500.	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	966,821.	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	159,013,297.	
Expenses		Expenses		
		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	47,546,340.
		14	Benefits paid to or for members (Part IX, column (A), line 4)	0.
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	72,361,193.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	13,725.	
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,080,966.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	37,881,302.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	157,802,560.	
	19	Revenue less expenses. Subtract line 18 from line 12	1,210,737.	
Net Assets or Fund Balances	Net Assets or Fund Balances			
	20	Total assets (Part X, line 16)	250,964,674.	
	21	Total liabilities (Part X, line 26)	124,351,576.	
22	Net assets or fund balances. Subtract line 21 from line 20	126,613,098.		

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 4/20/2020
	RICHARD A. WAGNER Type or print name and title	VP FINANCE & ADMIN

Paid Preparer Use Only	Print/Type preparer's name SHYAMALEE JOSEPH	Preparer's signature 	Date 04/16/2020	Check <input type="checkbox"/> if self-employed	PTIN P01085371
	Firm's name ▶ KPMG LLP	Firm's EIN ▶ 13-5565207		Phone no. 617-988-1000	
	Firm's address ▶ 60 SOUTH STREET BOSTON, MA 02111				

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2018)

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Enter filer's identifying number, see instructions	
	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	WESTERN NEW ENGLAND UNIVERSITY	04-2108376
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	1215 WILBRAHAM ROAD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	SPRINGFIELD, MA 01119	

Enter the Return Code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

RICHARD A. WAGNER

• The books are in the care of ▶ 1215 WILBRAHAM ROAD SPRINGFIELD MA 01119

Telephone No. ▶ 413 782-1288 Fax No. ▶ 413 782-1746

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

1 I request an automatic 6-month extension of time until 05/15, 2020, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 20 ____ or
- ▶ tax year beginning 07/01, 2018, and ending 06/30, 2019.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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

KPMG LLP, 60 SOUTH STREET, BOSTON, MA 02111

Part III Statement of Program Service Accomplishments

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

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 [X] 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 [X] 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 \$ 95,628,703. including grants of \$ 43,815,630.) (Revenue \$ 97,840,731.)

THE UNIVERSITY OFFERS FULL AND PART-TIME UNDERGRADUATE PROGRAMS ANNUALLY THAT SERVE MORE THAN 2,700 STUDENTS. THE UNIVERSITY ATTRACTS STUDENTS FROM 40 STATES, U.S. VIRGIN ISLANDS, BERMUDA, AND 26 FOREIGN COUNTRIES. STUDENTS ARE OFFERED AN OPPORTUNITY TO STUDY IN APPROXIMATELY 50 UNDERGRADUATE PROGRAMS.

4b (Code:) (Expenses \$ 26,165,325. including grants of \$ 5,995,148.) (Revenue \$ 29,635,354.)

IN ADDITION TO A WIDE RANGE OF UNDERGRADUATE DEGREE PROGRAMS, THE UNIVERSITY OFFERS A NUMBER OF GRADUATE PROGRAMS AND FIRST PROFESSIONAL OPPORTUNITIES IN ARTS AND SCIENCES, BUSINESS, ENGINEERING, LAW, AND PHARMACY. THE UNIVERSITY ALSO OFFERS PH.D PROGRAMS IN BEHAVIORAL ANALYSIS AND ENGINEERING MANAGEMENT AND A DOCTORAL PROGRAM IN OCCUPATIONAL THERAPY.

4c (Code:) (Expenses \$ 18,158,220. including grants of \$) (Revenue \$ 22,965,467.)

THE UNIVERSITY OFFERS RESIDENTIAL OPPORTUNITIES TO FULL-TIME UNDERGRADUATES AND PROFESSIONAL STUDENTS THROUGH A VARIETY OF LIVING ARRANGEMENTS VARYING FROM TRADITIONAL DORMITORY SETTINGS TO APARTMENTS AND SUITES. APPROXIMATELY 1,600 STUDENTS LIVE ON CAMPUS DURING THE ACADEMIC YEAR.

4d Other program services (Describe in Schedule O.)

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

4e Total program service expenses 139,952,248.

Part IV Checklist of Required Schedules

Table with 3 columns: Question Number, Question Text, Yes, No. Rows 1-21 with 'X' marks in Yes/No columns.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various IRS schedule requirements.

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, Yes, No. Rows 1a-1c regarding Form 1096, W-2G forms, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (36), 1b (33), 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 MA,
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c) (3)s only) available for public inspection. 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 VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

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

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

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

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

(A) 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			
(1) PHILIP C. BEAUDRY TRUSTEE	1.00 0.	X					0.	0.	0.	
(2) MARK L. BERTHIAUME TRUSTEE (AS OF 7/1/18)	1.00 0.	X					0.	0.	0.	
(3) NEVILLE S. BOGLE TRUSTEE	1.00 0.	X					0.	0.	0.	
(4) JOHN J. BRENNAN VICE CHAIRMAN	1.00 0.	X		X			0.	0.	0.	
(5) RHEO BROUILLARD TRUSTEE	1.00 0.	X					0.	0.	0.	
(6) JANET J. BULLARD TRUSTEE	1.00 0.	X					0.	0.	0.	
(7) THOMAS R. BURTON TRUSTEE	1.00 0.	X					0.	0.	0.	
(8) DR. ANTHONY S. CAPRIO PRESIDENT	40.00 0.	X		X			639,069.	0.	33,681.	
(9) CARMEL A. CARAMAGNA TRUSTEE	1.00 0.	X					0.	0.	0.	
(10) RICHARD M. CASSATA TRUSTEE	1.00 0.	X					0.	0.	0.	
(11) ROBERT W. CLARKE SECRETARY	1.00 0.	X		X			0.	0.	0.	
(12) ALEXANDER M. CORL TRUSTEE	1.00 0.	X					0.	0.	0.	
(13) KEVIN S. DELBRIDGE TRUSTEE	1.00 0.	X					0.	0.	0.	
(14) DIANNE F. DOHERTY TRUSTEE (AS OF 7/1/18)	1.00 0.	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (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			
(15) ROCCO J. FALCONE II ----- TRUSTEE	1.00 ----- 0.	X					0.	0.	0.	
(16) MICHAEL J. FLYNN ----- TRUSTEE	1.00 ----- 0.	X					0.	0.	0.	
(17) DENIS G. GAGNON ----- TRUSTEE	1.00 ----- 0.	X					0.	0.	0.	
(18) MARSHALL A. HART ----- TRUSTEE	1.00 ----- 0.	X					0.	0.	0.	
(19) ANDREW T. HENSHON ----- TRUSTEE	1.00 ----- 0.	X					0.	0.	0.	
(20) DIANA H. HORAN ----- TRUSTEE	1.00 ----- 0.	X					0.	0.	0.	
(21) STEVEN P. KITROSSER ----- TRUSTEE	1.00 ----- 0.	X					0.	0.	0.	
(22) STANLEY KOWALSKI, III ----- TRUSTEE	1.00 ----- 0.	X					0.	0.	0.	
(23) NICHOLAS LAPIER ----- TRUSTEE (AS OF 7/1/18)	1.00 ----- 0.	X					0.	0.	0.	
(24) DR. BARBARA A. LENK ----- TRUSTEE	1.00 ----- 0.	X					0.	0.	0.	
(25) AMY B. LEWIS ----- TRUSTEE	1.00 ----- 0.	X					0.	0.	0.	
1b Sub-total							639,069.	0.	33,681.	
c Total from continuation sheets to Part VII, Section A							1,482,968.	0.	183,440.	
d Total (add lines 1b and 1c)							2,122,037.	0.	217,121.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► 118

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 1		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 24

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

(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			
(26) DENNIS M. LIND ----- TRUSTEE	1.00 ----- 0.	X						0.	0.	0.
(27) DR. CARMEN GUEVARA NEUBERGER ----- TRUSTEE (UNTIL 9/5/18)	1.00 ----- 0.	X						0.	0.	0.
(28) KENNETH M. RICKSON ----- CHAIRMAN	1.00 ----- 0.	X		X				0.	0.	0.
(29) STEPHEN J. ROURKE ----- TRUSTEE	1.00 ----- 0.	X						0.	0.	0.
(30) ROBERT E. SALAD ----- TRUSTEE	1.00 ----- 0.	X						0.	0.	0.
(31) DEBORAH K. SAREMI ----- TRUSTEE (AS OF 7/1/18)	1.00 ----- 0.	X						0.	0.	0.
(32) MICHAEL A. SERAFINO ----- TRUSTEE	1.00 ----- 0.	X						0.	0.	0.
(33) KATHLEEN A. SHEA ----- TREASURER (UNTIL 1/16/19)	1.00 ----- 0.	X		X				0.	0.	0.
(34) ROBERT B. STEIN, JR. ----- TRUSTEE (AS OF 7/1/18)	1.00 ----- 0.	X						0.	0.	0.
(35) PETER STEINGRABER ----- TRUSTEE	1.00 ----- 0.	X						0.	0.	0.
(36) GARY F. THOMAS ----- TREASURER (1/30/19-6/30/19)	1.00 ----- 0.	X		X				0.	0.	0.
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 118**

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

Section B. Independent Contractors

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

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

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

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

(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				
(37) ALLISON P. WERDER ----- TRUSTEE	1.00 ----- 0.	X						0.	0.	0.	
(38) KATHLEEN A. WHITE ----- TRUSTEE	1.00 ----- 0.	X						0.	0.	0.	
(39) DR. LINDA E. JONES ----- VP FOR ACADEMIC AFFAIRS	40.00 ----- 0.				X			224,503.	0.	22,915.	
(40) RICHARD A. WAGNER ----- VP FIN & ADMIN	40.00 ----- 0.				X			185,407.	0.	25,681.	
(41) ERIC J. GOUVIN ----- DEAN, SCHOOL OF LAW	40.00 ----- 0.					X		199,521.	0.	26,846.	
(42) FREDERICK D. ROYAL ----- ASSOC. DEAN LLM, PROF. OF LAW	40.00 ----- 0.					X		214,101.	0.	19,013.	
(43) S. HOSSEIN CHERAGHI ----- DEAN, COLLEGE OF ENGINEERNG	40.00 ----- 0.					X		227,082.	0.	29,268.	
(44) ROBERT E. KLEINE ----- DEAN, COLLEGE OF BUSINESS	40.00 ----- 0.					X		217,428.	0.	28,009.	
(45) EVAN T. ROBINSON ----- DEAN, COLLEGE OF PHARMACY AND	40.00 ----- 0.					X		214,926.	0.	31,708.	
1b Sub-total							▶				
c Total from continuation sheets to Part VII, Section A							▶				
d Total (add lines 1b and 1c)							▶				

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 118

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

Section B. Independent Contractors

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

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

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

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	69,125.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,368,197.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,722,632.				
	g Noncash contributions included in lines 1a-1f: \$		61,718.				
	h Total. Add lines 1a-1f			5,159,954.			
	Program Service Revenue	2a TUITION AND FEES			611710	126,417,265.	126,417,265.
b AUXILIARY SALES AND SERVICES			611710	22,965,467.	22,965,467.		
c INTEREST ON STUDENT LOAN			611710	130,305.	130,305.		
d SPONSORED PROGRAMS			611710	334,658.	334,658.		
e _____							
f All other program service revenue							
g Total. Add lines 2a-2f				149,847,695.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts).				713,419.		713,419.
	4 Income from investment of tax-exempt bond proceeds				0.		
	5 Royalties				41,848.		41,848.
				(i) Real	(ii) Personal		
	6a Gross rents			146,011.			
	b Less: rental expenses						
	c Rental income or (loss)			146,011.			
	d Net rental income or (loss)				146,011.		146,011.
				(i) Securities	(ii) Other		
	7a Gross amount from sales of assets other than inventory			13,646,276.			
	b Less: cost or other basis and sales expenses			10,316,425.			
	c Gain or (loss)			3,329,851.			
	d Net gain or (loss)				3,329,851.		3,329,851.
	8a Gross income from fundraising events (not including \$ <u>69,125.</u> of contributions reported on line 1c). See Part IV, line 18			a	63,760.		
	b Less: direct expenses			b	49,642.		
c Net income or (loss) from fundraising events				14,118.		14,118.	
9a Gross income from gaming activities. See Part IV, line 19			a	0.			
b Less: direct expenses			b	0.			
c Net income or (loss) from gaming activities				0.			
10a Gross sales of inventory, less returns and allowances			a	0.			
b Less: cost of goods sold			b	0.			
c Net income or (loss) from sales of inventory				0.			
Miscellaneous Revenue			Business Code				
11a STUDENT/ALUMNI FUNDRAISING INCOME			611710	342,687.	342,687.		
b EVENTS REGISTRATION			611710	95,722.	95,722.		
c COMMISSIONS			611710	15,158.		15,158.	
d All other revenue				248,629.	155,448.	93,181.	
e Total. Add lines 11a-11d				702,196.			
12 Total revenue. See instructions.				159,955,092.	150,441,552.	4,353,586.	

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

Table with 5 columns: (A) Total expenses, (B) Program service expenses, (C) Management and general expenses, (D) Fundraising expenses. Rows include categories like Grants, Salaries, Travel, and Total functional expenses.

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	0.	1	0.
	2 Savings and temporary cash investments	2,756,157.	2	18,156,385.
	3 Pledges and grants receivable, net	5,358,029.	3	3,636,948.
	4 Accounts receivable, net	1,689,519.	4	1,275,827.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0.	5	0.
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0.	6	0.
	7 Notes and loans receivable, net	4,672,795.	7	3,877,987.
	8 Inventories for sale or use	45,188.	8	22,356.
	9 Prepaid expenses and deferred charges	3,032,840.	9	3,494,787.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 288,710,676.		
	b Less: accumulated depreciation	10b 134,986,437.		
		157,061,162.	10c	153,724,239.
	11 Investments - publicly traded securities	44,675,733.	11	45,029,808.
	12 Investments - other securities. See Part IV, line 11	23,564,829.	12	23,024,914.
	13 Investments - program-related. See Part IV, line 11	0.	13	0.
	14 Intangible assets	0.	14	0.
15 Other assets. See Part IV, line 11	8,108,422.	15	450,082.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	250,964,674.	16	252,693,333.	
Liabilities	17 Accounts payable and accrued expenses	8,026,460.	17	9,844,349.
	18 Grants payable	2,762,507.	18	2,762,507.
	19 Deferred revenue	9,311,341.	19	7,109,549.
	20 Tax-exempt bond liabilities	101,119,722.	20	99,986,440.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	2,286,710.	21	2,388,994.
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0.	22	0.
	23 Secured mortgages and notes payable to unrelated third parties	0.	23	0.
	24 Unsecured notes and loans payable to unrelated third parties	0.	24	0.
	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	844,836.	25	1,278,550.
	26 Total liabilities. Add lines 17 through 25	124,351,576.	26	123,370,389.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	88,841,364.	27	88,761,610.
	28 Temporarily restricted net assets	12,037,569.	28	0.
	29 Permanently restricted net assets	25,734,165.	29	40,561,334.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	126,613,098.	33	129,322,944.
	34 Total liabilities and net assets/fund balances	250,964,674.	34	252,693,333.

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	159,955,092.
2	Total expenses (must equal Part IX, column (A), line 25)	2	156,551,417.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,403,675.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	126,613,098.
5	Net unrealized gains (losses) on investments	5	-615,553.
6	Donated services and use of facilities	6	0.
7	Investment expenses	7	0.
8	Prior period adjustments	8	0.
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-78,276.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	129,322,944.

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		X
2b	X	
2c	X	
3a	X	
3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

Name of the organization

WESTERN NEW ENGLAND UNIVERSITY

Employer identification number

04-2108376

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

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

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

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total; 5 The portion of total contributions by each person; 6 Public support.

Section B. Total Support

Table with 7 columns: (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities; 13 First five years.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2018; 15 Public support percentage from 2017 Schedule A; 16a 33 1/3% support test - 2018; 16b 33 1/3% support test - 2017; 17a 10%-facts-and-circumstances test - 2018; 17b 10%-facts-and-circumstances test - 2017; 18 Private foundation.

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

Table with 7 columns: (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support.

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

Table with 3 columns: Description, 2018, 2017. Row 15: Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)). Row 16: Public support percentage from 2017 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, 2018, 2017. Row 17: Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)). Row 18: Investment income percentage from 2017 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2018. 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.

19b 33 1/3% support tests - 2017. 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 in line 12 on 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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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>		
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>		
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>		
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>		
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>		
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 10b below.</i>		
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>		

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?	11 a	
b A family member of a person described in (a) above?	11 b	
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>	11 c	

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>	1	
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>	2	

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>	1	

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?	1	
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>	2	
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>	3	

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.		Yes	No
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>	2a		
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>	2b		
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>	3a		
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>	3b		

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):			
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 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 2018 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-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

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.)

Schedule of Contributors

2018

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
 ▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization WESTERN NEW ENGLAND UNIVERSITY	Employer identification number 04-2108376
--	--

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- Form 990-PF 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization **WESTERN NEW ENGLAND UNIVERSITY**Employer identification number
04-2108376**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 13,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 15,254.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 41,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization **WESTERN NEW ENGLAND UNIVERSITY**

Employer identification number
04-2108376

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 8,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ 6,700.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10		\$ 100,350.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12		\$ 13,419.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization **WESTERN NEW ENGLAND UNIVERSITY**

Employer identification number
04-2108376

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	_____ _____ _____	\$ 20,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	_____ _____ _____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	_____ _____ _____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	_____ _____ _____	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	_____ _____ _____	\$ 15,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	_____ _____ _____	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization **WESTERN NEW ENGLAND UNIVERSITY**Employer identification number
04-2108376**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21		\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22		\$ 64,985.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization **WESTERN NEW ENGLAND UNIVERSITY**

Employer identification number
04-2108376

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25		\$ 11,144.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26		\$ 51,811.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
27		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28		\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29		\$ 11,670.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization **WESTERN NEW ENGLAND UNIVERSITY**Employer identification number
04-2108376**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32		\$ 14,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34		\$ 10,370.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35		\$ 31,311.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36		\$ 84,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization **WESTERN NEW ENGLAND UNIVERSITY**Employer identification number
04-2108376**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37	_____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	_____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	_____	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	_____	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	_____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	_____	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization **WESTERN NEW ENGLAND UNIVERSITY**

Employer identification number
04-2108376

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45		\$ 2,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46		\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47		\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization **WESTERN NEW ENGLAND UNIVERSITY**

Employer identification number

04-2108376

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
26	SECURITIES	\$ 51,811.	06/06/2019

Name of organization **WESTERN NEW ENGLAND UNIVERSITY**

Employer identification number

04-2108376

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ► \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Attach to Form 990.

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

Name of the organization

WESTERN NEW ENGLAND UNIVERSITY

Employer identification number

04-2108376

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 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)?, 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.

Table with 2 columns: Description, Amount. Rows include: 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. 1b 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.

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

Schedule D (Form 990) 2018

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?

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?
b If "Yes," explain the arrangement in Part XIII and complete the following table:
Table with columns: Description, 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?
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment 43.0000 %
b Permanent endowment 57.0000 %
c Temporarily restricted endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

- (i) unrelated organizations
(ii) related organizations

Table with 2 columns: Yes, No. Rows: 3a(i), 3a(ii), 3b

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

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

Part VI Land, Buildings, and Equipment.

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

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

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	10,503,500.	FMV
(B) INVESTMENTS HELD IN TRUST	746,262.	FMV
(C) REAL ESTATE FUND	5,219,495.	FMV
(D) LONG/SHORT EQUITY INVESTMENTS	6,555,657.	FMV
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	23,024,914.	

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) DEPOSITS	1,043,171.
(3) CAPITAL LEASE OBLIGATION	235,379.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	1,278,550.

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	159,061,395.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-615,553.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	-78,276.	
e	Add lines 2a through 2d		2e	-693,829.
3	Subtract line 2e from line 1		3	159,755,224.
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	199,868.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	199,868.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	159,955,092.

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	156,351,549.
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		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	156,351,549.
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	199,868.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	199,868.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	156,551,417.

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.

SEE PAGE 5

Part XIII Supplemental Information (continued)

PART IV, LINE 2B

AGENCY FUNDS ARE HELD BY THE UNIVERSITY AS A CUSTODIAN OR FISCAL AGENT. FUNDS MAY BE HELD FOR STUDENT OR PARENT BASED ORGANIZATIONS AND ORIGINATE FROM THE COLLECTION OF ACTIVITY FEES, DUES OR FUNDRAISING EFFORTS. THE FUNDS ARE DEPOSITED WITH THE UNIVERSITY FOR SAFEKEEPING AND CAN BE SUBSEQUENTLY USED OR WITHDRAWN BY THE DEPOSITOR UPON THE SUBMISSION OF PROPER AUTHORIZATION AND DOCUMENTATION. EXPENDITURES FROM THE FUND PRIMARILY SUPPORT STUDENT CLUBS AND ACTIVITIES. EACH AGENCY FUND EXISTS AS A UNIQUE COST CENTER WITHIN THE UNIVERSITY'S FINANCIAL SYSTEM AND PROVIDES A METHOD FOR ACCOUNTING FOR AND ADMINISTERING THESE FUNDS.

PART V, LINE 4

THE UNIVERSITY RECEIVES DONATIONS THROUGH THE ADVANCEMENT OFFICE. IT IS THE RESPONSIBILITY OF THE ADVANCEMENT OFFICE TO CLARIFY, IN WRITING, ANY AMBIGUITY ON GIFTS TO ENSURE THAT THE DONOR'S INTENTIONS ARE ADHERED TO. ANY RESTRICTED DONATIONS ARE INDICATED AS SUCH BY THE ADVANCEMENT OFFICE AND REVIEWED BY THE CONTROLLER'S OFFICE TO ENSURE PROPER RECORDING AND THAT THE DONOR'S INTENTIONS ARE FULFILLED. APPROXIMATELY 43% OF THE UNIVERSITY'S ENDOWMENT FUND IS QUASI-ENDOWMENT FUNDS THAT HAVE BEEN ESTABLISHED THROUGH SOUND FISCAL MANAGEMENT OF THE UNIVERSITY WITH THE REMAINING FUNDS ESTABLISHED THROUGH DONOR RESTRICTED DONATIONS.

THE MAJORITY OF THE PERMANENTLY RESTRICTED ENDOWMENT FUNDS ARE USED FOR SCHOLARSHIPS AND AWARDS FOR UNDERGRADUATE AND LAW STUDENTS.

THE BOARD-APPROVED RATE OF 5% IS APPLIED TO A 13-QUARTER ROLLING AVERAGE MARKET VALUE TO DETERMINE EACH ENDOWMENT'S DISTRIBUTABLE EARNINGS AND THE

Part XIII Supplemental Information (continued)

ACTUAL SPENDING RATE FOR FISCAL YEAR 2019 WAS 4.56%.

PART X, LINE 2

IN NOVEMBER 1956, THE UNIVERSITY WAS GRANTED EXEMPT STATUS UNDER THE INTERNAL REVENUE CODE (IRC) SECTION 501(A), AS AN ORGANIZATION DESCRIBED IN SECTION 501(C)(3). UNDER IRC SECTION 501(A), THE UNIVERSITY IS GENERALLY EXEMPT FROM INCOME TAXES. THE UNIVERSITY ASSESSES UNCERTAIN TAX POSITIONS AND DETERMINED THAT THERE WERE NO SUCH POSITIONS THAT HAVE A MATERIAL EFFECT ON THE FINANCIAL STATEMENTS.

PART XI, LINE 2D

OTHER AMOUNTS INCLUDED ON FINANCIAL STATEMENTS BUT NOT ON FORM 990

CHANGE IN SPLIT INTEREST AGREEMENTS	\$ (78,276)
TOTAL	\$ (78,276)

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

Department of the Treasury
Internal Revenue Service

Schools

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization
WESTERN NEW ENGLAND UNIVERSITY

Employer identification number
04-2108376

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?	X	
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?	X	
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	X	
<u>SEE SUPPLEMENTAL PAGE</u>		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	X	

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).

PART I, LINE 3

WESTERN NEW ENGLAND UNIVERSITY'S NONDISCRIMINATION POLICY IS SPECIFICALLY
STATED IN THEIR BY-LAWS AND IS INCLUDED IN ALL PRINTED MATERIALS.

PART I, LINE 6

GOVERNMENT AID FINANCIAL AID AND ASSISTANCE FROM GOVERNMENTAL AGENCIES
CONSISTS OF US DEPARTMENT OF EDUCATION FINANCIAL AID, STATE OF
MASSACHUSETTS FINANCIAL AID, AND FEDERAL AND STATE RESEARCH GRANT FUNDS.

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

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

Name of the organization

WESTERN NEW ENGLAND UNIVERSITY

Employer identification number

04-2108376

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

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) CENTRAL AMERICA/CARIBBEAN	0.	0.	PROGRAM SERVICES	UNDERGRAD EDUCATION	87,787.
(2) EAST ASIA AND THE PACIFIC	0.	0.	PROGRAM SERVICES	UNDERGRAD EDUCATION	196,991.
(3) EUROPE	0.	0.	PROGRAM SERVICES	UNDERGRAD EDUCATION	1,042,318.
(4) MIDDLE EAST AND NORTH AFRICA	0.	0.	PROGRAM SERVICES	UNDERGRAD EDUCATION	182,052.
(5) NORTH AMERICA	0.	0.	PROGRAM SERVICES	UNDERGRAD EDUCATION	80,916.
(6) RUSSIA/INDEPENDENT STATES	0.	0.	PROGRAM SERVICES	UNDERGRAD EDUCATION	24,763.
(7) SOUTH AMERICA	0.	0.	PROGRAM SERVICES	UNDERGRAD EDUCATION	18,021.
(8) SOUTH ASIA	0.	0.	PROGRAM SERVICES	UNDERGRAD EDUCATION	116,652.
(9) SUB-SAHARAN AFRICA	0.	0.	PROGRAM SERVICES	UNDERGRAD EDUCATION	97,100.
(10) CENTRAL AMERICA/CARIBBEAN	0.	0.	INVESTMENTS		10,503,500.
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal					12,350,100.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					12,350,100.

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

Schedule F (Form 990) 2018

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)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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 III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(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 noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) INTERNAL SCHOLARSHIP	CENT. AMERICA/CARIBBEAN	1.	20,000.	ACCT. CREDIT			
(2) INTERNAL SCHOLARSHIP	EAST ASIA/PACIFIC	11.	150,502.	ACCT. CREDIT			
(3) INTERNAL SCHOLARSHIP	EUROPE/ICELAND/GREENLAND	19.	411,784.	ACCT. CREDIT			
(4) INTERNAL SCHOLARSHIP	MIDDLE EAST/NORTH AFRICA	19.	156,100.	ACCT. CREDIT			
(5) INTERNAL SCHOLARSHIP	NORTH AMERICA	5.	79,000.	ACCT. CREDIT			
(6) INTERNAL SCHOLARSHIP	RUSSIA/NEWLY IND. STATES	2.	23,500.	ACCT. CREDIT			
(7) INTERNAL SCHOLARSHIP	SOUTH AMERICA	2.	10,299.	ACCT. CREDIT			
(8) INTERNAL SCHOLARSHIP	SOUTH ASIA	8.	93,500.	ACCT. CREDIT			
(9) INTERNAL SCHOLARSHIP	SUB-SAHARAN AFRICA	4.	69,402.	ACCT. CREDIT			
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

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).

PART I, LINE 2

MONITOR THE USE OF GRANT FUNDS OUTSIDE THE U.S.

INSTITUTIONAL FINANCIAL AID GRANTS ARE AWARDED TO FOREIGN STUDENTS CONSISTENT WITH THE UNIVERSITY'S FINANCIAL AID POLICIES AND RECRUITMENT TARGETS. ALL FINANCIAL AID GRANTS ARE APPLIED DIRECTLY TO EACH RECIPIENT'S STUDENT ACCOUNT. INTERNATIONAL STUDENTS MUST BE IN GOOD STANDING TO RECEIVE AND MAINTAIN THEIR AWARDS ACCORDING TO THE TERMS, CONDITIONS AND ELIGIBILITY REQUIREMENTS ASSOCIATED WITH EACH AWARD. FINANCIAL AID ACTIVITY IS POSTED TO STUDENT ACCOUNTS AND THE GENERAL LEDGER VIA A FINANCIAL AID TRANSMITTAL PROCESS. FINANCIAL AID, STUDENT ACCOUNTS AND GENERAL LEDGER RECORDS ARE RECONCILED ON AN ONGOING BASIS THROUGH A COLLABORATIVE EFFORT OF STAFF FROM THE FINANCIAL AID OFFICE, BURSAR'S OFFICE AND CONTROLLER'S OFFICE.

PART I, LINE 3

FOREIGN EXPENDITURES AND INVESTMENTS EXPENDITURES IN COLUMN F ARE BASED ON THE ACCRUAL METHOD OF ACCOUNTING. THE VALUE OF INVESTMENTS REPORTED IN COLUMN F IS REPORTED BASED ON THE FAIR MARKET VALUE AS OF JUNE 30, 2019, IN ACCORDANCE WITH US GAAP.

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization
WESTERN NEW ENGLAND UNIVERSITY

Employer identification number
04-2108376

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a Mail solicitations
 - b Internet and email solicitations
 - c Phone solicitations
 - d In-person solicitations
 - e Solicitation of non-government grants
 - f Solicitation of government grants
 - g Special fundraising events
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 ATTACHMENT 1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total					19,800.	-19,800.

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
MA,
- _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____

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.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		ATHL-GOLF TOURN (event type)	ALUM-GOLF TOUR (event type)	1. (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	73,195.	39,755.	19,935.	132,885.
	2 Less: Contributions	43,600.	19,690.	5,835.	69,125.
	3 Gross income (line 1 minus line 2)	29,595.	20,065.	14,100.	63,760.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	2,400.	5,580.	3,668.	11,648.
	6 Rent/facility costs	10,908.	8,453.	3,640.	23,001.
	7 Food and beverages	5,670.	5,399.	3,233.	14,302.
	8 Entertainment				
	9 Other direct expenses	314.	187.	190.	691.
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				49,642.
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				14,118.

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.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	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 ▶ _____

- 15 a 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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanation 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).

PART I, LINE 2A

PROFESSIONAL FUNDRAISING SERVICES

CONSULTANT BRUCE BERG WAS ENGAGED BY THE UNIVERSITY TO ASSIST WITH DONOR

PROSPECT RESEARCH AND DEVELOPMENT EFFORTS.

990, SCHEDULE G, PART I - HIGHEST PAID FUNDRAISER

NAME AND ADDRESS OF FUNDRAISER	ACTIVITY	DID FUNDRAISER HAVE CUSTODY OR CONTROL OF CONTRIBUTIONS?		GROSS RECEIPTS FROM ACTIVITY	AMOUNT PAID TO (OR RETAINED BY FUNDRAISER	AMOUNT PAID TO (OR RETAINED BY ORGANIZATION
		YES	NO			
BRUCE BERG 699 HYDE PARK AVE ROSLINDALE MA 02131	CONSULTING		X		19,800.	-19,800.

**SCHEDULE I
(Form 990)**

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990.

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

Name of the organization

WESTERN NEW ENGLAND UNIVERSITY

Employer identification number

04-2108376

Part I General Information on Grants and Assistance

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 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. Part II can be duplicated if additional space is needed.

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

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

3 Enter total number of other organizations listed in the line 1 table ▶

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

Schedule I (Form 990) (2018)

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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 SEOG FEDERAL FINANCIAL AID	142.	354,658.			
2 INTERNAL SCHOLARSHIP	2,795.	48,442,033.			
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.

PART I, LINE 2

MONITOR THE USE OF GRANT FUNDS IN U.S.

ALL GRANT FUNDS ARE MONITORED BY AT LEAST TWO DIFFERENT DEPARTMENTS WHICH CREATES CHECKS AND BALANCES TO ENSURE THAT THE FUNDS ARE TRACKED, REPORTED AND USED AS REQUIRED IN THE GRANT LANGUAGE. TITLE IV GRANT FUNDS ARE AWARDED BY THE FINANCIAL AID OFFICE AND APPLIED TO THE STUDENT'S ACCOUNT VIA FINANCIAL AID TRANSMITTAL. AS STUDENTS COMPLETE THEIR REQUIREMENTS FOR RECEIVING AID, WEEKLY TRANSMITTALS ARE RUN AND STUDENTS, WITH THE PROPER CODING ARE SELECTED TO RECEIVE AID. THE TRANSMITTAL GENERATES A LISTING OF EACH AWARD, BY TYPE WITH TOTALS, AND IS USED TO

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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
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.

RECORD THE GRANT EXPENSE TO THE GENERAL LEDGER. FEDERAL AWARDS AND GRANTS ARE VERIFIED TO A RECEIVABLE IN THE GENERAL LEDGER THAT IS RECORDED FROM AN AUTHORIZATION LETTER AND TO THE AVAILABLE BALANCE IN THE G5 PAYMENT MANAGEMENT SYSTEM. IF THE AVAILABLE BALANCE IS SUFFICIENT, THE FUNDS ARE DRAWN DOWN THROUGH THE G5 PAYMENT MANAGEMENT SYSTEM INTO THE FEDERAL FUNDS CHECKING ACCOUNT. A BANK ACH REPORT IS GENERATED TO VERIFY THAT THE FUNDS ARE RECEIVED. THE GENERAL LEDGER ACCOUNTS ARE VERIFIED TO GRANTS BY TYPE ON THE FINANCIAL AID SYSTEM AND BILLING TRANSACTIONS ON THE BILLING FILE. THESE SYSTEMS ARE RECONCILED ON A MONTHLY BASIS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

WESTERN NEW ENGLAND UNIVERSITY

Compensation Information

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.

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Employer identification number

04-2108376

Part I Questions Regarding Compensation

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.

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

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

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

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.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

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:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.

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

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a	X	
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

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

Schedule J (Form 990) 2018

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

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

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 DR. ANTHONY S. CAPRIO PRESIDENT	(i)	573,216.	41,300.	24,553.	19,683.	13,998.	672,750.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 DR. LINDA E. JONES VP FOR ACADEMIC AFFAIRS	(i)	223,987.	0.	516.	16,146.	6,769.	247,418.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3 ERIC J. GOUVIN DEAN, SCHOOL OF LAW	(i)	199,005.	0.	516.	14,718.	12,128.	226,367.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
4 FREDERICK D. ROYAL ASSOC. DEAN LL.M., PROF. OF LAW	(i)	212,270.	0.	1,831.	13,454.	5,559.	233,114.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
5 RICHARD A. WAGNER VP FIN & ADMIN	(i)	184,615.	0.	792.	13,553.	12,128.	211,088.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
6 S. HOSSEIN CHERAGHI DEAN, COLLEGE OF ENGINEERING	(i)	226,290.	0.	792.	16,650.	12,618.	256,350.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
7 ROBERT E. KLEINE DEAN, COLLEGE OF BUSINESS	(i)	216,912.	0.	516.	15,881.	12,128.	245,437.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
8 EVAN T. ROBINSON DEAN, COLLEGE OF PHARMACY AND	(i)	214,650.	0.	276.	15,734.	15,974.	246,634.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

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.

SCHEDULE J, PART I, LINES 1A AND 1B

BENEFITS

THROUGH HIS EMPLOYMENT CONTRACT, THE PRESIDENT RECEIVES A HOUSING ALLOWANCE AND IS REIMBURSED FOR SNOW REMOVAL AND LAWN CARE. THE PRESIDENT'S HOUSING ALLOWANCE IS INCLUDED IN HIS TAXABLE COMPENSATION. THE PRESIDENT SUBMITS RECEIPTS AND IS REIMBURSED FOR HIS SNOW REMOVAL AND LAWN CARE EXPENSES THROUGH PAYROLL AS A TAXABLE REIMBURSEMENT. THE INFORMATION IS REPORTED TO PAYROLL AND IS ADDED TO HIS COMPENSATION AND TAXED ACCORDINGLY. THE VICE PRESIDENT FOR FINANCE AND ADMINISTRATION REVIEWS AND APPROVES THE SNOW REMOVAL AND LAWN CARE EXPENSE REIMBURSEMENT. THESE EXPENSES ALSO GO THROUGH THE NORMAL REVIEW AND APPROVAL PROCESS THAT ALL PAYMENTS ARE SUBJECT TO. IN ADDITION, THROUGH HIS EMPLOYMENT CONTRACT, THE PRESIDENT RECEIVES A VEHICLE ALLOWANCE. THE VALUE OF THE VEHICLE ALLOWANCE IS INCLUDED IN THE PRESIDENT'S W-2 WAGES.

SCHEDULE J, PART I, QUESTION 7

NON-FIXED PAYMENTS

ANTHONY S. CAPRIO RECEIVED A BONUS OF \$41,300 UNDER THE VARIABLE CASH COMPENSATION PLAN FOR THE PRESIDENT. THE PLAN IS DESIGNED TO RECOGNIZE

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.

THE INEQUITY IMPOSED ON HIGHER COMPENSATED INDIVIDUALS AS A RESULT OF THE
IRS LIMIT ON QUALIFIED PLANS. THE VARIABLE CASH COMPENSATION CALCULATION
IS THE DIFFERENCE BETWEEN BASE COMPENSATION FOR THE PRIOR FISCAL YEAR AND
THE CURRENT YEAR IRS COMPENSATION LIMIT IMPOSED UNDER CODE SECTION
401(A)(17). THE RATE APPLIED TO THE DIFFERENCE CALCULATED IS DETERMINED
ANNUALLY BY THE UNIVERSITY COMPENSATION SUB-COMMITTEE. THE RATE IS BASED
ON PERFORMANCE AND IS NOT TO EXCEED 20%.

**SCHEDULE K
(Form 990)**

Supplemental Information on Tax-Exempt Bonds

OMB No. 1545-0047

2018

**Open to Public
Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, 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.**

Department of the Treasury
Internal Revenue Service

Name of the organization
WESTERN NEW ENGLAND UNIVERSITY

Employer identification number
04-2108376

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A MDFA - SERIES 2008 - REISSUED 2012	04-3431814		05/29/2008	5,000,000.	CONSTRUCTION - LAW SCHOOL ADDIT		X		X		X
B MDFA - SERIES 2015	04-3431814	57584XHE4	12/22/2015	39,201,607.	REFUND ISSUE 10/19/05, NEW DIN HL		X		X		X
C MDFA - SERIES 2018	04-3431814	57584YHJ1	06/20/2018	61,551,133.	REFUND ISSUE 11/9/09, 12/20/11,NEW		X		X		X
D											

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired	2,261,375.		1,635,000.					
2 Amount of bonds legally defeased								
3 Total proceeds of issue	5,000,000.		39,201,607.		61,551,133.			
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds								
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds	61,819.		462,177.		669,480.			
8 Credit enhancement from proceeds								
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds	4,938,181.		8,079,556.		18,032,220.			
11 Other spent proceeds			30,659,874.		42,849,433.			
12 Other unspent proceeds								
13 Year of substantial completion	2008		2017		2018			
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X	X		X			
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X		X		
16 Has the final allocation of proceeds been made?	X		X		X			
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X			

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

Schedule K (Form 990) 2018

Part III Private Business Use		WNEU BONDS							
		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		X		
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X		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		X			
c	Are there any research agreements that may result in private business use of bond-financed property?		X		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 ▶		%		%		%		%
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		%		%		%		%
7	Does the bond issue meet the private security or payment test?		X		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		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		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		X		
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?			X		X			
b	Exception to rebate?	X							
c	No rebate due?	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		X		

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		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		X		
7 Has the organization established written procedures to monitor the requirements of section 148?	X		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 isn't available under applicable regulations?	X		X		X			

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

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

PART III, QUESTION 3A

FOR BONDS A, ANY MANAGEMENT OR SERVICE CONTRACTS THAT MAY RESULT IN PRIVATE BUSINESS USE OF BOND-FINANCED PROPERTY FALL WITHIN THE INCIDENTAL USE EXCEPTION.

PART IV, QUESTION 2C

DATE OF REBATE COMPUTATION THE REBATE COMPUTATIONS WERE PERFORMED AS FOLLOWS:

MDFA SERIES 2008- REISSUED 2012 - CALCULATION COMPLETED ON 10/30/2017 AND THE 6 MONTH SPENDING EXCEPTION ALSO APPLIES.

MDFA SERIES 2015 - INTERIM CALCULATION COMPLETED ON 12/22/2018, NOT DUE UNTIL 12/20/2020.

MDFA SERIES 2018 - FIRST INTERIM CALCULATION COMPLETED ON 6/20/2019, NOT DUE UNTIL 06/20/2023.

SCHEDULE L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2018

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**

▶ **Attach to Form 990 or Form 990-EZ.**

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

Name of the organization
WESTERN NEW ENGLAND UNIVERSITY

Employer identification number
04-2108376

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

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

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

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

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

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

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

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Y. BOGLE	SPOUSE OF TRUSTEE	81,994.	EMPLOYMENT		X
(2) J. O'SULLIVAN	DAUGHTER OF TRUSTEE	20,888.	EMPLOYMENT		X
(3) SUBSTANTIAL CONTRIBUTOR	SUBST. CONTRIBUTOR	5,886,747.	FOOD SERVICE VENDOR		X
(4) SUBSTANTIAL CONTRIBUTOR	SUBST. CONTRIBUTOR	181,517.	BOOKSTORE VENDOR		X
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

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

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization WESTERN NEW ENGLAND UNIVERSITY	Employer identification number 04-2108376
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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	X	9 .	4,125 .	EST. RETAIL VALUE
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	3 .	52,304 .	AVERAGE MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles	X	1 .	3,115 .	ACTUAL INVOICE
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (ATCH 1)		3 .	2,174 .	
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

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

		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?	30a		X
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?	31	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
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.			

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

Schedule M (Form 990) 2018

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.

ATTACHMENT 1

SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>(A) CHECK</u>	<u>(B) NUMBER OF CONTRIBUTIONS</u>	<u>(C) REVENUES REPORTED</u>	<u>(D) METHOD OF DETERMINING</u>
FUNDRAISING EVENT	X	2.	1,093.	ACTUAL INVOICE
EQUIPMENT	X	1.	1,081.	ACTUAL INVOICE
TOTALS		<u>3.</u>	<u>2,174.</u>	

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

Department of the Treasury
Internal Revenue Service

Name of the organization

WESTERN NEW ENGLAND UNIVERSITY

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Employer identification number

04-2108376

FORM 990, PART I, LINE 1

ABBREVIATED MISSION STATEMENT

THE UNIVERSITY IS A PRIVATE EDUCATIONAL INSTITUTION WHICH AWARDS
UNDERGRADUATE, MASTER, AND DOCTORAL DEGREES IN ARTS AND SCIENCES,
BUSINESS, ENGINEERING, PHARMACY, LAW AND OCCUPATIONAL THERAPY.

FORM 990, PART III, LINE 1

ORGANIZATION'S MISSION STATEMENT

WESTERN NEW ENGLAND UNIVERSITY, A COMPREHENSIVE PRIVATE INSTITUTION WITH
A TRADITION OF EXCELLENCE IN TEACHING AND SCHOLARSHIP AND A COMMITMENT TO
SERVICE, AWARDS UNDERGRADUATE, MASTER'S, AND DOCTORAL DEGREES IN VARIOUS
DEPARTMENTS FROM AMONG OUR COLLEGES OF ARTS AND SCIENCES, BUSINESS,
ENGINEERING, AND PHARMACY AND HEALTH SCIENCES, AND SCHOOL OF LAW. ONE OF
ONLY A FEW U.S. COMPREHENSIVE INSTITUTIONS ENROLLING UNDER 5,000 STUDENTS
RECOGNIZED WITH NATIONAL AND INTERNATIONAL ACCREDITATIONS AT THE HIGHEST
LEVELS IN LAW, BUSINESS, ENGINEERING, AND SOCIAL WORK, WE SERVE STUDENTS
PREDOMINANTLY FROM THE NORTHEASTERN U.S., BUT ENROLL STUDENTS FROM ACROSS
THE COUNTRY AND AROUND THE WORLD. THE VAST MAJORITY OF UNDERGRADUATE
STUDENTS RESIDE ON CAMPUS. OUR 215-ACRE CAMPUS IN SPRINGFIELD,
MASSACHUSETTS, IS REMARKABLE FOR ITS BEAUTY, SECURITY, AND METICULOUS
UPKEEP.

OUR MISSION:

THE HALLMARK OF THE WESTERN NEW ENGLAND UNIVERSITY EXPERIENCE IS AN

Name of the organization WESTERN NEW ENGLAND UNIVERSITY	Employer identification number 04-2108376
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UNWAVERING FOCUS ON AND ATTENTION TO EACH STUDENT'S ACADEMIC AND PERSONAL DEVELOPMENT, INCLUDING LEARNING OUTSIDE THE CLASSROOM. FACULTY, DEDICATED TO EXCELLENCE IN TEACHING AND RESEARCH, AND OFTEN NATIONALLY RECOGNIZED IN THEIR FIELDS, TEACH IN AN ENVIRONMENT OF WARMTH AND PERSONAL CONCERN WHERE SMALL CLASSES PREDOMINATE. ADMINISTRATIVE AND SUPPORT STAFF WORK COLLABORATIVELY WITH FACULTY IN ATTENDING TO STUDENT DEVELOPMENT SO THAT EACH STUDENT'S ACADEMIC AND PERSONAL POTENTIAL CAN BE REALIZED AND APPRECIATED. WESTERN NEW ENGLAND UNIVERSITY DEVELOPS LEADERS AND PROBLEM-SOLVERS FROM AMONG OUR STUDENTS, WHETHER IN ACADEMICS, INTERCOLLEGIATE ATHLETICS, EXTRACURRICULAR AND COCURRICULAR PROGRAMS, COLLABORATIVE RESEARCH PROJECTS WITH FACULTY, OR IN PARTNERSHIP WITH THE LOCAL COMMUNITY.

AT WESTERN NEW ENGLAND UNIVERSITY, EXCELLENCE IN STUDENT LEARNING GOES HAND IN HAND WITH THE DEVELOPMENT OF PERSONAL VALUES SUCH AS INTEGRITY, ACCOUNTABILITY, AND CITIZENSHIP. STUDENTS ACQUIRE THE TOOLS TO SUPPORT LIFELONG LEARNING AND THE SKILLS TO SUCCEED IN THE GLOBAL WORKFORCE. EQUALLY IMPORTANT, ALL MEMBERS OF OUR COMMUNITY ARE COMMITTED TO GUIDING STUDENTS IN THEIR DEVELOPMENT TO BECOME INFORMED AND RESPONSIBLE LEADERS IN THEIR LOCAL AND GLOBAL COMMUNITIES BY PROMOTING A CAMPUS CULTURE OF RESPECT, TOLERANCE, ENVIRONMENTAL AWARENESS, AND SOCIAL RESPONSIBILITY. WE ARE POSITIONED WELL TO ACCOMPLISH THESE GOALS AS A TRULY COMPREHENSIVE INSTITUTION WHOSE FACULTY AND STAFF HAVE HISTORICALLY COLLABORATED IN OFFERING AN INTEGRATED PROGRAM OF LIBERAL AND PROFESSIONAL LEARNING IN THE DIVERSE FIELDS OF ARTS AND SCIENCES, BUSINESS, ENGINEERING, LAW, AND

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PHARMACY.

OUR CORE VALUES:

*EXCELLENCE IN TEACHING, RESEARCH, AND SCHOLARSHIP, UNDERSTANDING THAT OUR PRIMARY PURPOSE IS TO PROVIDE AN OUTSTANDING EDUCATION SUPPORTED BY FACULTY WITH THE HIGHEST ACADEMIC CREDENTIALS, AND WITH NATIONAL PROMINENCE IN THEIR FIELDS.

*STUDENT-CENTERED LEARNING, PROVIDING AN INDIVIDUALIZED APPROACH TO EDUCATION WHICH INCLUDES A PROFOUND COMMITMENT TO SMALL CLASS SIZES, PERSONALIZED STUDENT-FACULTY RELATIONSHIPS, AND STUDENT ENGAGEMENT AND PERSONAL GROWTH BOTH WITHIN AND BEYOND THE CLASSROOM.

*A SENSE OF COMMUNITY, TREATING EVERY INDIVIDUAL AS A VALUED MEMBER OF OUR COMMUNITY WITH A SHARED SENSE OF PURPOSE AND OWNERSHIP MADE POSSIBLE BY MUTUAL RESPECT AND SHARED GOVERNANCE.

*CULTIVATION OF A PLURALISTIC SOCIETY, CELEBRATING THE DIVERSITY OF OUR COMMUNITY, LOCALLY AND GLOBALLY, AND CREATING A COMMUNITY THAT FOSTERS TOLERANCE, INTEGRITY, ACCOUNTABILITY, CITIZENSHIP, AND SOCIAL RESPONSIBILITY.

*INNOVATIVE INTEGRATED LIBERAL AND PROFESSIONAL EDUCATION, CONSTITUTING THE FOUNDATION OF OUR UNDERGRADUATE AND GRADUATE CURRICULUM, PROVIDING GLOBAL EDUCATION, LEADERSHIP OPPORTUNITIES, AND CAREER PREPARATION.

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*COMMITMENT TO ACADEMIC, PROFESSIONAL, AND COMMUNITY SERVICE, PROMOTING OPPORTUNITIES FOR ALL CAMPUS COMMUNITY MEMBERS TO PROVIDE RESPONSIBLE SERVICE OF THE HIGHEST QUALITY TO OTHERS.

*STEWARDSHIP OF OUR CAMPUS, CARING FOR THE SUSTAINABILITY AND AESTHETICS OF THE ENVIRONMENT BOTH WITHIN AND BEYOND THE CAMPUS.

OUR VISION FOR APPROACHING OUR SECOND CENTURY:

IN 2019 WESTERN NEW ENGLAND UNIVERSITY CELEBRATED ITS CENTENNIAL AS AN INSTITUTION OF HIGHER EDUCATION. OUR FOCUS WILL CONTINUE TO BE ON THE WHOLE STUDENT, BUT IN A TWENTY-FIRST CENTURY CONTEXT HIGHLIGHTING THE DEMANDS OF A DIVERSE AND GLOBAL SOCIETY, THE ACCELERATING PACE OF TECHNOLOGY, AND THE NECESSITY OF ATTENTION TO ENVIRONMENTAL SUSTAINABILITY. OUR NEXT DECADE WILL BE MARKED BY A CONTINUED DEDICATION TO EXCELLENCE, VISIONARY THINKING, FLEXIBILITY, AND ENTREPRENEURIAL SPIRIT. WE MUST CONTINUE TO DEVELOP AS A COMPREHENSIVE INSTITUTION OFFERING AN INTEGRATED PROGRAM OF LIBERAL AND PROFESSIONAL UNDERGRADUATE AND GRADUATE EDUCATION WHILE ESTABLISHING OURSELVES IN A POSITION OF REGIONAL LEADERSHIP AND NATIONAL RECOGNITION.

FORM 990, PART VI, LINE 11A

FORM 990 REVIEW PROCESS

THE TRUSTEE AUDIT COMMITTEE REVIEWS THE FORM 990 BEFORE IT IS PASSED ON TO THE FULL BOARD REVIEW. THE AUDIT COMMITTEE'S REVIEW IS ACCOMPLISHED BY PROVIDING THE FORM AND ALL SCHEDULES AND ATTACHMENTS TO THE COMMITTEE

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THROUGH THE UNIVERSITY'S SECURE ONLINE WEBSITE. THE ENTIRE RETURN IS AVAILABLE THROUGH THE SECURE ONLINE WEBSITE AND THE COMMITTEE HAS THE OPPORTUNITY TO DISCUSS THE RETURN IN AN OPEN FORUM THAT IS VIEWED BY ALL. ONCE THE COMMITTEE REVIEWS THE RETURN TO ENSURE COMPLIANCE WITH FILING REQUIREMENTS, THE FULL BOARD IS GIVEN ACCESS TO THE SECURE ONLINE WEBSITE BEFORE THE RETURN IS FILED WITH THE INTERNAL REVENUE SERVICE.

FORM 990, PART VI, LINE 12C

CONFLICT OF INTEREST POLICY

THE UNIVERSITY ASKS BOTH TRUSTEES AS WELL AS ADMINISTRATIVE EMPLOYEES TO COMPLETE A CONFLICT OF INTEREST STATEMENT EACH YEAR. THE TRUSTEES' STATEMENTS ARE REVIEWED BY IN-HOUSE COUNSEL. IF ANY ISSUES AND/OR CONCERNS ARE FOUND, THE IN-HOUSE COUNSEL BRINGS THE MATTER FORWARD, AS APPROPRIATE, TO ENSURE THAT ALL PARTIES ARE AWARE OF ANY ISSUES. ANY TRUSTEE WITH A CONFLICT ABSTAINS FROM ANY BOARD OR COMMITTEE VOTES AS DEEMED NECESSARY. EACH YEAR ALL ADMINISTRATIVE STAFF MUST REVIEW THE CONFLICT OF INTEREST POLICY AND SIGN A CONFLICT OF INTEREST STATEMENT. THESE STATEMENTS ARE FORWARDED TO THE HUMAN RESOURCE DEPARTMENT FOR REVIEW. ANY POTENTIAL CONFLICTS ARE BROUGHT FORWARD AS APPROPRIATE.

FORM 990, PART VI, LINE 15A & 15B

COMPENSATION

15A. THE COMPENSATION REVIEW PROCESS FOR THE PRESIDENT IS CONDUCTED THROUGH A COMPENSATION SUB-COMMITTEE OF TRUSTEES COMPRISED OF THE CHAIRMAN, VICE CHAIRMAN, SECRETARY AND TWO OTHER MEMBERS. THE SUB-COMMITTEE MEETS DURING THE YEAR TO REVIEW THE PRESIDENT'S PERFORMANCE

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RELATIVE TO THE PRIOR YEAR'S GOALS AND TO ESTABLISH THE COMING YEAR'S GOALS. THE SUB-COMMITTEE PERIODICALLY ENGAGES A THIRD PARTY TO CONDUCT AN INDEPENDENT REVIEW OF THE PRESIDENT'S COMPENSATION. THE THIRD PARTY IS ASKED TO ADVISE THE SUB-COMMITTEE OF TRENDS AND ANY OTHER PERTINENT INFORMATION WITH RESPECT TO BENCHMARKED PEER INSTITUTIONS. PEER INSTITUTIONS ARE DEFINED ACCORDING TO MEASURES UTILIZING INSTITUTIONAL ORGANIZATIONAL COMPLEXITY SUCH AS SIZE AND BREADTH OF PROGRAMMING. ADDITIONALLY THE SUB-COMMITTEE RELIES ON INTERNAL DATA REGARDING COMPENSATION CHANGES BEING CONSIDERED FOR OTHER UNIVERSITY POSITIONS. THE COMPENSATION SUB-COMMITTEE OF THE BOARD OF TRUSTEES RECOMMENDS TO THE EXECUTIVE COMMITTEE THE PRESIDENT'S COMPENSATION PACKAGE. ALL DOCUMENTATION IS KEPT BY THE CHAIRMAN OF THE BOARD. IN ADDITION, THE PRESIDENT'S OFFICE RETAINS A COPY OF THE PRESIDENT'S SELF-EVALUATION. THE MINUTES OF THE COMPENSATION SUB-COMMITTEE AND EXECUTIVE COMMITTEE ARE KEPT ON FILE IN THE PRESIDENT'S OFFICE. THESE MINUTES, WITH MOTIONS FOR COMPENSATION PACKAGES, ARE MAILED TO ALL TRUSTEES. FOR THE CURRENT TAX REPORTING YEAR NO COMPENSATION INCREASE WAS PROVIDED TO THE PRESIDENT, CONSISTENT WITH COMPENSATION DECISIONS MADE CAMPUSWIDE.

THE COMPENSATION PROCESS MEETS THE REBUTTABLE PRESUMPTION. THE COMMITTEE IS COMPRISED OF INDIVIDUALS WHO DO NOT HAVE A CONFLICT OF INTEREST REGARDING THE TRANSACTION, THE COMMITTEE RELIES ON APPROPRIATE INTERNAL AND EXTERNAL DATA AS TO BOTH COMPENSATION LEVEL AND COMPENSATION CHANGE PRIOR TO MAKING ITS DETERMINATION, AND THE COMMITTEE TIMELY AND ADEQUATELY DOCUMENTS THE DECISIONS REGARDING COMPENSATION.

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15B. THE COMPENSATION FOR OFFICERS AND KEY EMPLOYEES IS MOST HEAVILY MEASURED AGAINST THE PERFORMANCE OF THE INDIVIDUALS AND CONTEMPORANEOUS PUBLISHED SALARY DATA FROM THE COLLEGE AND UNIVERSITY PERSONNEL ASSOCIATION'S (CUPA) SALARY LISTINGS FROM COMPARABLE INSTITUTIONS WITHIN THE SAME CARNEGIE CATEGORIES AS THE UNIVERSITY. THE PRESIDENT DETERMINES ANY INCREASES BASED ON PERFORMANCE AND COMPARABLE COMPENSATION DATA. HE REPORTS THE SALARY LEVELS OF THE KEY EMPLOYEES TO THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES. COMPENSATION RECORDS ARE KEPT IN THE PRESIDENT'S OFFICE.

FORM 990, PART VI, LINE 19

PUBLIC DISCLOSURE

THE IRS FORM 990 IS AVAILABLE UPON REQUEST FROM THE UNIVERSITY. IT IS POSTED, ALONG WITH THE AUDITED FINANCIAL STATEMENTS, ON THE WEBSITE OF THE MASSACHUSETTS ATTORNEY GENERAL'S OFFICE AT WWW.MASS.GOV. THE UNIVERSITY'S GOVERNING DOCUMENTS, ARTICLES OF INCORPORATION AND BY-LAWS MAY BE REQUESTED FROM THIS OFFICE AND ARE POSTED ON THE WEBSITE FOR THE MASSACHUSETTS SECRETARY OF STATE. THE CONFLICT OF INTEREST POLICY IS AVAILABLE ON THE UNIVERSITY'S WEBSITE.

FORM 990, PART X, LINES 27, 28, AND 29

WESTERN NEW ENGLAND UNIVERSITY HAS ADOPTED FASB ASU 2016-14, PRESENTATION OF THE FINANCIAL STATEMENTS FOR NOT-FOR-PROFIT ENTITIES. AS A RESULT, THE JUNE 30, 2019 AUDITED FINANCIAL STATEMENTS CLASSIFY NET ASSETS AS EITHER NET ASSETS WITHOUT DONOR RESTRICTIONS, OR NET ASSETS WITH DONOR

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RESTRICTIONS.

FOR PURPOSES OF FORM 990, PART X, LINES 27, 28, AND 29, WESTERN NEW ENGLAND UNIVERSITY HAS REPORTED NET ASSETS WITHOUT DONOR RESTRICTIONS AS UNRESTRICTED NET ASSETS AND NET ASSETS WITH DONOR RESTRICTIONS AS PERMANENTLY RESTRICTED NET ASSETS, RESPECTIVELY.

FORM 990 PART XI, LINE 9 - RECONCILIATION OF NET ASSETS

OTHER CHANGES IN NET ASSETS OR FUND BALANCE

CHANGE IN SPLIT INTEREST AGREEMENTS	\$ (78,276)
TOTAL	\$ (78,276)

ATTACHMENT 1990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
FONTAINE BROTHERS, INC. 510 COTTAGE STREET SPRINGFIELD, MA 01104	GENERAL CONTRACTOR	1,266,412.
ELLUCIAN 62578 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693-0625	ERP IMPLEMENTATION	1,220,020.
SPARK451, INC. 865 MERRICK AVE, STE 451 WESTBURY, NY 11590	MULTI-CHANNEL ADVTS.	317,748.
TESSIER ASSOCIATES, INC. 1500 MAIN ST, PO BOX 15169 SPRINGFIELD, MA 01115-5169	ARCHITECTS	254,550.
DIETZ & COMPANY ARCHITECTS, INC. 55 FRANK B MURRAY STREET, STE 201 SPRINGFIELD, MA 01103	ARCHITECTS	174,904.

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2018

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

WESTERN NEW ENGLAND UNIVERSITY

Employer identification number

04-2108376

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

Table with 6 columns: (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. Rows 1-6 are empty.

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.

Table with 7 columns: (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). Rows 1-7 are empty.

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

Schedule R (Form 990) 2018

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	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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

(a) 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
(1) CHARITABLE REMAINDER TRUSTS (2) 1215 WILBRAHAM ROAD SPRINGFIELD, MA 01119	CHARITABLE TR	MA	N/A	TRUST					X
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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

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

	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	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(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		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII **Supplemental Information**

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