

Form **990**

# Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

# 2021

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

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

**A** For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

|  |   |            |   |
|--|---|------------|---|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br>WESTERN NEW ENGLAND UNIVERSITY                                   |            | <b>D</b> Employer identification number<br>04-2108376   |
|  | Doing business as   |            | <b>E</b> Telephone number<br>(413) 782-1219   |
|  | Number and street (or P.O. box if mail is not delivered to street address)<br>1215 WILBRAHAM ROAD | Room/suite |   |
|  | City or town, state or province, country, and ZIP or foreign postal code<br>SPRINGFIELD, MA 01119 |            | <b>G</b> Gross receipts \$ 175,680,283.   |
|  | <b>F</b> Name and address of principal officer: ROBERT JOHNSON<br>SAME AS C ABOVE                 |            | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. See instructions<br><b>H(c)</b> Group exemption number ▶ |

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

**J** Website: ▶ WWW.WNE.EDU

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: 1951 **M** State of legal domicile: MA

## Part I Summary

|   |  |                           |              |
|---|--|---------------------------|--------------|
| <b>Activities &amp; Governance</b>  | <b>1</b> Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O  |                           |              |
|   | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. |                           |              |
|   | <b>3</b> Number of voting members of the governing body (Part VI, line 1a)   | <b>3</b>                  | 27           |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)   | <b>4</b>                  | 25           |
|   | <b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a)  | <b>5</b>                  | 2022         |
|   | <b>6</b> Total number of volunteers (estimate if necessary)  | <b>6</b>                  | 1090         |
|   | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b>                 | 0.           |
| <b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 | <b>7b</b>  | 0.                        |              |
| <b>Revenue</b>  | <b>8</b> Contributions and grants (Part VIII, line 1h)   | Prior Year                | Current Year |
|   | <b>9</b> Program service revenue (Part VIII, line 2g)  | 6,921,423.                | 10,684,838.  |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | 152,755,728.              | 157,601,670. |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   | 2,458,493.                | 3,748,183.   |
|   | <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 1,055,156.                | 1,303,555.   |
|   | <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 163,190,800.              | 173,338,246. |
| <b>Expenses</b>   | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)   | 55,532,589.               | 62,869,761.  |
|   | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)  | 0.                        | 0.           |
|   | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)  | 69,051,902.               | 66,924,204.  |
|   | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)   | 44,604.                   | 0.           |
|   | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 884,427.  |                           |              |
|   | <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)   | 36,191,359.               | 40,336,238.  |
|   | <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)  | 160,820,454.              | 170,130,203. |
| <b>Net Assets or Fund Balances</b>  | <b>19</b> Revenue less expenses. Subtract line 18 from line 12   | 2,370,346.                | 3,208,043.   |
|   | <b>20</b> Total assets (Part X, line 16)   | Beginning of Current Year | End of Year  |
|   | <b>21</b> Total liabilities (Part X, line 26)  | 275,995,045.              | 259,613,944. |
|   | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20   | 125,719,665.              | 121,210,801. |
|   |  | 150,275,380.              | 138,403,143. |

## 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.

|                  |   |                  |
|------------------|---|------------------|
| <b>Sign Here</b> | Signature of officer<br><i>Basil A. Stewart</i>                   | Date<br>5/4/2023 |
|                  | BASIL STEWART, VP FINANCE & ADMIN<br>Type or print name and title |                  |

|                               |  |                         |                          |   |                   |
|-------------------------------|--|-------------------------|--------------------------|---|-------------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br>SMITA BALIGA           | Preparer's signature    | Date                     | Check if self-employed <input type="checkbox"/> | PTIN<br>P01642371 |
|                               | Firm's name ▶ KPMG LLP                               | Firm's EIN ▶ 13-5565207 | Phone no. (617) 988-1000 |   |                   |
|                               | Firm's address ▶ 60 SOUTH STREET<br>BOSTON, MA 02111 |                         |                          |   |                   |

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 102,370,925. including grants of \$ 52,276,702. ) (Revenue \$ 104,584,106. ) THE UNIVERSITY OFFERS FULL AND PART-TIME UNDERGRADUATE PROGRAMS ANNUALLY THAT SERVE APPROXIMATELY 2,600 STUDENTS. THE UNIVERSITY ATTRACTS STUDENTS FROM 38 STATES, U.S. VIRGIN ISLANDS, BERMUDA, AND 22 FOREIGN COUNTRIES. STUDENTS ARE OFFERED AN OPPORTUNITY TO STUDY IN APPROXIMATELY 50 UNDERGRADUATE DEGREE PROGRAMS.

4b (Code: ) (Expenses \$ 29,889,714. including grants of \$ 10,072,359. ) (Revenue \$ 32,802,292. ) 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 \$ 18,728,194. including grants of \$ 520,700. ) (Revenue \$ 21,103,472. ) 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 1,500 STUDENTS LIVE ON CAMPUS DURING THE ACADEMIC YEAR.

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

4e Total program service expenses 150,988,833.

**Part IV Checklist of Required Schedules**

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefits, and Schedule O completion.

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 ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, 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 checkboxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated 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 on 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 Enter the number of voting members... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O

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 Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed 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.
[X] Own website [X] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on 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
BASIL STEWART - 413-782-1288
1215 WILBRAHAM ROAD, SPRINGFIELD, MA 01119

**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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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. See the instructions for the order in which to list the persons above.

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (1) DR. ROBERT E. JOHNSON<br>PRESIDENT                       | 40.00   | X   |                       | X       |              |                              |        | 655,292.  | 0.   | 21,095.   |
| (2) BRYAN GROSS<br>VP FOR ENROLLMENT MGMT & MARKETING        | 40.00   |   |                       |         |              | X                            |        | 236,416.  | 0.   | 18,541.   |
| (3) CHERYL SMITH<br>GENERAL COUNSEL (UNTIL 6/30/21)          | 40.00   |   |                       |         |              | X                            |        | 247,022.  | 0.   | 7,740.  |
| (4) SUDHA SETTY<br>DEAN, SCHOOL OF LAW                       | 40.00   |   |                       |         |              | X                            |        | 243,392.  | 0.   | 6,614.  |
| (5) DR. S. HOSSEIN CHERAGHI<br>DEAN, COLLEGE OF ENGINEERING  | 40.00   |   |                       |         |              | X                            |        | 227,485.  | 0.   | 19,489.   |
| (6) DR. LINDA E. JONES<br>PROF OF MATERIAL SCI & ENG         | 40.00   |   |                       |         |              | X                            |        | 224,291.  | 0.   | 11,396.   |
| (7) CURT HAMAKAWA<br>INTERIM PROVOST (UNTIL 7/31/21)         | 40.00   |   |                       |         |              | X                            |        | 199,325.  | 0.   | 5,966.  |
| (8) DR. RICHARD A. WAGNER<br>VP FIN & ADMIN (UNTIL 06/30/21) | 40.00   |   |                       |         |              | X                            |        | 153,362.  | 0.   | 10,065.   |
| (9) WENDY A. BENSON<br>TRUSTEE                               | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (10) MARK L. BERTHIAUME<br>TRUSTEE (UNTIL 5/9/22)            | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (11) NEVILLE S. BOGLE<br>TRUSTEE                             | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (12) JOHN J. BRENNAN<br>VICE CHAIRMAN                        | 1.00  | X   |                       | X       |              |                              |        | 0.  | 0.   | 0.  |
| (13) CARMEL A. CARAMAGNA<br>TRUSTEE                          | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (14) RICHARD M. CASSATA<br>TRUSTEE                           | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (15) ROBERT W. CLARKE<br>SECRETARY                           | 1.00  | X   |                       | X       |              |                              |        | 0.  | 0.   | 0.  |
| (16) ALEXANDER M. CORL<br>TRUSTEE                            | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (17) KEVIN S. DELBRIDGE<br>TRUSTEE                           | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |            | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|------------|---|--|---|
|  |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former     |   |  |   |
| (18) DIANNE F. DOHERTY<br>TRUSTEE                              | 1.00  | X   |                       |         |              |                              | 0.         | 0.  | 0.   |   |
| (19) MICHAEL J. FLYNN<br>TRUSTEE                               | 1.00  | X   |                       |         |              |                              | 0.         | 0.  | 0.   |   |
| (20) DENIS G. GAGNON<br>TRUSTEE                                | 1.00  | X   |                       |         |              |                              | 0.         | 0.  | 0.   |   |
| (21) DIANE E. HOLMAN<br>TRUSTEE                                | 1.00  | X   |                       |         |              |                              | 0.         | 0.  | 0.   |   |
| (22) STEVEN P. KITROSSER<br>TRUSTEE                            | 1.00  | X   |                       |         |              |                              | 0.         | 0.  | 0.   |   |
| (23) STANLEY KOWALSKI, III<br>TRUSTEE                          | 1.00  | X   |                       |         |              |                              | 0.         | 0.  | 0.   |   |
| (24) NICHOLAS LAPIER<br>TRUSTEE                                | 1.00  | X   |                       |         |              |                              | 0.         | 0.  | 0.   |   |
| (25) DR. BARBARA A. LENK<br>TRUSTEE (UNTIL 4/24/22)            | 1.00  | X   |                       |         |              |                              | 0.         | 0.  | 0.   |   |
| (26) AMY B. LEWIS<br>TRUSTEE                                   | 1.00  | X   |                       |         |              |                              | 0.         | 0.  | 0.   |   |
| <b>1b Subtotal</b>   |   |   |                       |         |              |                              | 2,186,585. | 0.  | 100,906.   |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |   |   |                       |         |              |                              | 0.         | 0.  | 0.   |   |
| <b>d Total (add lines 1b and 1c)</b>                           |   |   |                       |         |              |                              | 2,186,585. | 0.  | 100,906.   |   |

**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 **107**

|  | Yes | No |
|--|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>  |     | X  |
| <b>4</b> 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   |    |
| <b>5</b> 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)<br>Name and business address  | (B)<br>Description of services | (C)<br>Compensation |
|---|--------------------------------|---------------------|
| ARAMARK CORPORATIONS<br>PO BOX 978839, DALLAS, TX 75397-8839                      | FOOD SERVICES                  | 5,495,016.          |
| CLINICAL RESEARCH SEQUENCING PLATFORM LLC<br>415 MAIN STREET, CAMBRIDGE, MA 02142 | COVID-19 TESTING SERVICE       | 766,250.            |
| MARKET MENTORS LLC<br>155 BROOKSIDE DR, SPRINGFIELD, MA 01104                     | MARKETING AND ADVERTISING      | 652,301.            |
| 3 ENROLLMENT MARKETING INC.<br>352 MAIN ST #333, ONEONTA, NY 13820                | ENROLLMENT MARKETING           | 312,404.            |
| KPMG LLP<br>PO BOX 120511, DALLAS, TX 75312                                       | AUDIT & TAX SERVICES           | 256,698.            |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **10**

SEE PART VII, SECTION A CONTINUATION SHEETS





**Part VIII Statement of Revenue**

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

|   |   |  | (A)           | (B)                                | (C)                        | (D)  |  |
|---|---|--|---------------|------------------------------------|----------------------------|--|--|
|   |   |  | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 |  |
| Contributions, Gifts, Grants and Other Similar Amounts  | <b>1 a</b> Federated campaigns  | <b>1a</b>  |               |                                    |                            |  |  |
|   | <b>b</b> Membership dues  | <b>1b</b>  |               |                                    |                            |  |  |
|   | <b>c</b> Fundraising events   | <b>1c</b>  | 42,668.       |                                    |                            |  |  |
|   | <b>d</b> Related organizations  | <b>1d</b>  |               |                                    |                            |  |  |
|   | <b>e</b> Government grants (contributions)  | <b>1e</b>  | 8,889,025.    |                                    |                            |  |  |
|   | <b>f</b> All other contributions, gifts, grants, and similar amounts not included above | <b>1f</b>  | 1,753,145.    |                                    |                            |  |  |
|   | <b>g</b> Noncash contributions included in lines 1a-1f                                  | <b>1g</b>  | \$ 3,713.     |                                    |                            |  |  |
|   | <b>h Total.</b> Add lines 1a-1f   |  |               | 10,684,838.                        |                            |  |  |
| Program Service Revenue   | <b>2 a</b> TUITION AND FEES   | Business Code 611710                                   | 134,003,757.  | 134,003,757.                       |                            |  |  |
|   | <b>b</b> AUXILIARY SALES AND SE   | 611710   | 21,103,472.   | 21,103,472.                        |                            |  |  |
|   | <b>c</b> SPONSORED PROGRAMS   | 611710   | 2,372,631.    | 2,372,631.                         |                            |  |  |
|   | <b>d</b> INTEREST ON STUDENT LO   | 611710   | 121,810.      | 121,810.                           |                            |  |  |
|   | <b>e</b>  |  |               |                                    |                            |  |  |
|   | <b>f</b> All other program service revenue  |  |               |                                    |                            |  |  |
|   | <b>g Total.</b> Add lines 2a-2f   |  |               | 157,601,670.                       |                            |  |  |
| Other Revenue   | <b>3</b> Investment income (including dividends, interest, and other similar amounts)   |  | 1,056,021.    |                                    |                            | 1,056,021.   |  |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds                             |  |               |                                    |                            |  |  |
|   | <b>5</b> Royalties  |  | 35,589.       |                                    |                            | 35,589.  |  |
|   | <b>6 a</b> Gross rents  | (i) Real   | 55,810.       |                                    |                            |  |  |
|   |   | (ii) Personal  |               |                                    |                            |  |  |
|   |   | <b>6b</b> Less: rental expenses                        | 0.            |                                    |                            |  |  |
|   | <b>6c</b> Rental income or (loss)   | 55,810.  |               |                                    |                            |  |  |
|   | <b>d</b> Net rental income or (loss)  |  | 55,810.       |                                    |                            | 55,810.  |  |
|   | <b>7 a</b> Gross amount from sales of assets other than inventory                       | (i) Securities   | 5,000,897.    |                                    |                            |  |  |
|   |   | (ii) Other   |               |                                    |                            |  |  |
|   |   | <b>7b</b> Less: cost or other basis and sales expenses | 2,308,735.    |                                    |                            |  |  |
|   | <b>7c</b> Gain or (loss)  | 2,692,162.   |               |                                    |                            |  |  |
|   | <b>d</b> Net gain or (loss)   |  | 2,692,162.    |                                    |                            | 2,692,162.   |  |
| <b>8 a</b> Gross income from fundraising events (not including \$ 42,668. of contributions reported on line 1c). See Part IV, line 18 |   | 45,632.  |               |                                    |                            |  |  |
|   | <b>8b</b> Less: direct expenses   | 33,302.  |               |                                    |                            |  |  |
|   | <b>c</b> Net income or (loss) from fundraising events                                   |  | 12,330.       |                                    |                            | 12,330.  |  |
| <b>9 a</b> Gross income from gaming activities. See Part IV, line 19  |   |  |               |                                    |                            |  |  |
|   | <b>9b</b> Less: direct expenses   |  |               |                                    |                            |  |  |
| <b>c</b> Net income or (loss) from gaming activities  |   |  |               |                                    |                            |  |  |
| <b>10 a</b> Gross sales of inventory, less returns and allowances   |   |  |               |                                    |                            |  |  |
|   | <b>10b</b> Less: cost of goods sold   |  |               |                                    |                            |  |  |
|   | <b>c</b> Net income or (loss) from sales of inventory                                   |  |               |                                    |                            |  |  |
| Miscellaneous Revenue   | <b>11 a</b> STUDENT/ALUMNI FUNDRAI  | Business Code 611710                                   | 466,381.      | 466,381.                           |                            |  |  |
|   | <b>b</b> SERVICE REVENUE  | 611710   | 225,761.      | 225,761.                           |                            |  |  |
|   | <b>c</b> EVENTS REGISTRATION  | 611710   | 94,745.       | 94,745.                            |                            |  |  |
|   | <b>d</b> All other revenue  | 611710   | 412,939.      | 101,313.                           |                            | 311,626.   |  |
|   | <b>e Total.</b> Add lines 11a-11d   |  |               | 1,199,826.                         |                            |  |  |
| <b>12 Total revenue.</b> See instructions   |   |  | 173,338,246.  | 158,489,870.                       | 0.                         | 4,163,538.   |  |

**Part IX Statement of Functional Expenses**

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.  | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...   |                       |                                 |  |                             |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....  | 62,026,201.           | 62,026,201.                     |  |                             |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....   | 843,560.              | 843,560.                        |  |                             |
| <b>4</b> Benefits paid to or for members .....  |                       |                                 |  |                             |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees .....   | 1,156,087.            | 259,127.                        | 868,543.                               | 28,417.                     |
| <b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....   | 91,026.               | 91,026.                         |  |                             |
| <b>7</b> Other salaries and wages .....   | 50,208,455.           | 42,248,576.                     | 7,419,204.                             | 540,675.                    |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)   | 845,092.              | 699,629.                        | 136,116.                               | 9,347.                      |
| <b>9</b> Other employee benefits .....  | 10,574,063.           | 8,739,115.                      | 1,699,668.                             | 135,280.                    |
| <b>10</b> Payroll taxes .....   | 4,049,481.            | 3,352,460.                      | 652,234.                               | 44,787.                     |
| <b>11</b> Fees for services (nonemployees):   |                       |                                 |  |                             |
| <b>a</b> Management .....   |                       |                                 |  |                             |
| <b>b</b> Legal .....  | 447,671.              | 7,836.                          | 439,835.                               |                             |
| <b>c</b> Accounting .....   | 228,712.              |                                 | 228,712.                               |                             |
| <b>d</b> Lobbying .....   |                       |                                 |  |                             |
| <b>e</b> Professional fundraising services. See Part IV, line 17  |                       |                                 |  |                             |
| <b>f</b> Investment management fees .....   | 269,235.              |                                 | 269,235.                               |                             |
| <b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)   | 9,001,778.            | 8,019,817.                      | 980,071.                               | 1,890.                      |
| <b>12</b> Advertising and promotion .....   | 1,488,111.            | 500,063.                        | 941,845.                               | 46,203.                     |
| <b>13</b> Office expenses .....   | 3,267,276.            | 2,753,111.                      | 489,340.                               | 24,825.                     |
| <b>14</b> Information technology .....  | 2,130,167.            | 587,940.                        | 1,542,227.                             |                             |
| <b>15</b> Royalties .....   |                       |                                 |  |                             |
| <b>16</b> Occupancy .....   | 4,404,854.            | 3,921,636.                      | 483,218.                               |                             |
| <b>17</b> Travel .....  | 1,249,457.            | 1,183,693.                      | 52,274.                                | 13,490.                     |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...  |                       |                                 |  |                             |
| <b>19</b> Conferences, conventions, and meetings .....  | 988,515.              | 905,597.                        | 76,725.                                | 6,193.                      |
| <b>20</b> Interest .....  | 4,312,291.            | 4,165,144.                      | 147,147.                               |                             |
| <b>21</b> Payments to affiliates .....  |                       |                                 |  |                             |
| <b>22</b> Depreciation, depletion, and amortization .....   | 8,726,908.            | 8,231,797.                      | 495,111.                               |                             |
| <b>23</b> Insurance .....   | 766,344.              | 79,226.                         | 687,118.                               |                             |
| <b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) |                       |                                 |  |                             |
| <b>a</b> MAINTENANCE AND REPAIRS  | 1,561,306.            | 1,413,577.                      | 147,729.                               |                             |
| <b>b</b> NONCAPITALIZED EQUIPMNT  | 453,993.              | 356,579.                        | 96,483.                                | 931.                        |
| <b>c</b> MEMBERSHIPS AND DUES   | 327,095.              | 138,913.                        | 155,793.                               | 32,389.                     |
| <b>d</b> NONCAPITALIZED IMPRVMT   | 47,618.               | 44,974.                         | 2,644.                                 |                             |
| <b>e</b> All other expenses   | 664,907.              | 419,236.                        | 245,671.                               |                             |
| <b>25</b> Total functional expenses. Add lines 1 through 24e  | 170,130,203.          | 150,988,833.                    | 18,256,943.                            | 884,427.                    |
| <b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.                                      |                       |                                 |  |                             |
| Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)   |                       |                                 |  |                             |

**Part X Balance Sheet**

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

|  |  | (A)<br>Beginning of year |              | (B)<br>End of year |
|--|--|--------------------------|--------------|--------------------|
| <b>Assets</b>  | <b>1</b> Cash - non-interest-bearing .....   |                          | <b>1</b>     |                    |
|  | <b>2</b> Savings and temporary cash investments .....  | 29,692,783.              | <b>2</b>     | 32,019,473.        |
|  | <b>3</b> Pledges and grants receivable, net .....  | 2,245,725.               | <b>3</b>     | 1,956,691.         |
|  | <b>4</b> Accounts receivable, net .....  | 2,182,767.               | <b>4</b>     | 2,212,879.         |
|  | <b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons ..... |                          | <b>5</b>     |                    |
|  | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....   |                          | <b>6</b>     |                    |
|  | <b>7</b> Notes and loans receivable, net .....   | 2,190,673.               | <b>7</b>     | 1,727,861.         |
|  | <b>8</b> Inventories for sale or use .....   | 30,337.                  | <b>8</b>     | 24,143.            |
|  | <b>9</b> Prepaid expenses and deferred charges .....   | 3,301,900.               | <b>9</b>     | 2,660,599.         |
|  | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....   | <b>10a</b> 299,473,002.  |              |                    |
|  | <b>b</b> Less: accumulated depreciation .....  | <b>10b</b> 160,627,202.  |              |                    |
|  | <b>11</b> Investments - publicly traded securities .....   | 144,655,706.             | <b>10c</b>   | 138,845,800.       |
|  | <b>12</b> Investments - other securities. See Part IV, line 11 .....   | 60,088,687.              | <b>11</b>    | 50,790,162.        |
|  | <b>13</b> Investments - program-related. See Part IV, line 11 .....  | 31,606,467.              | <b>12</b>    | 29,376,336.        |
|  | <b>14</b> Intangible assets .....  |                          | <b>13</b>    |                    |
|  | <b>15</b> Other assets. See Part IV, line 11 .....   |                          | <b>14</b>    |                    |
| <b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) ..... | 275,995,045.   | <b>15</b>                |              |                    |
| <b>17</b> Accounts payable and accrued expenses .....                            | 275,995,045.   | <b>16</b>                | 259,613,944. |                    |
| <b>Liabilities</b>   | <b>18</b> Grants payable .....   | 14,722,937.              | <b>17</b>    | 13,177,786.        |
|  | <b>19</b> Deferred revenue .....   | 1,924,095.               | <b>18</b>    | 1,514,851.         |
|  | <b>20</b> Tax-exempt bond liabilities .....  | 8,676,190.               | <b>19</b>    | 8,748,640.         |
|  | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....  | 96,700,753.              | <b>20</b>    | 94,500,936.        |
|  | <b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....     | 2,657,680.               | <b>21</b>    | 2,637,298.         |
|  | <b>23</b> Secured mortgages and notes payable to unrelated third parties .....   |                          | <b>22</b>    |                    |
|  | <b>24</b> Unsecured notes and loans payable to unrelated third parties .....   |                          | <b>23</b>    |                    |
|  | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....  | 1,038,010.               | <b>24</b>    |                    |
|  | <b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....  | 125,719,665.             | <b>25</b>    | 631,290.           |
|  | <b>27</b> Net assets without donor restrictions .....  | 125,719,665.             | <b>26</b>    | 121,210,801.       |
| <b>Net Assets or Fund Balances</b>   | <b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>  |                          |              |                    |
|  | <b>28</b> Net assets with donor restrictions .....   | 99,498,401.              | <b>27</b>    | 94,120,361.        |
|  | <b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>   | 50,776,979.              | <b>28</b>    | 44,282,782.        |
|  | <b>29</b> Capital stock or trust principal, or current funds .....   |                          | <b>29</b>    |                    |
|  | <b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....   |                          | <b>30</b>    |                    |
|  | <b>31</b> Retained earnings, endowment, accumulated income, or other funds .....   |                          | <b>31</b>    |                    |
|  | <b>32</b> Total net assets or fund balances .....  | 150,275,380.             | <b>32</b>    | 138,403,143.       |
| <b>33</b> Total liabilities and net assets/fund balances .....                   | 275,995,045.   | <b>33</b>                | 259,613,944. |                    |

**Part XI Reconciliation of Net Assets**

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

|           |  |           |              |
|-----------|--|-----------|--------------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 173,338,246. |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 170,130,203. |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | 3,208,043.   |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | <b>4</b>  | 150,275,380. |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  | -14,960,845. |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  |              |
| <b>7</b>  | Investment expenses  | <b>7</b>  |              |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |              |
| <b>9</b>  | Other changes in net assets or fund balances (explain on Schedule O)   | <b>9</b>  | -119,435.    |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | <b>10</b> | 138,403,143. |

**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 on 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 on 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 on Schedule O and describe any steps taken to undergo such audits .....

|           | Yes | No |
|-----------|-----|----|
| <b>2a</b> |     | X  |
| <b>2b</b> | X   |    |
| <b>2c</b> | X   |    |
| <b>3a</b> | X   |    |
| <b>3b</b> | X   |    |

Form 990 (2021)



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►  | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....  |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3 .....  |          |          |          |          |          |           |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) ..... |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total                |
|---|----------|----------|----------|----------|----------|--------------------------|
| <b>7</b> Amounts from line 4 .....  |          |          |          |          |          |                          |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....  |          |          |          |          |          |                          |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....   |          |          |          |          |          |                          |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....   |          |          |          |          |          |                          |
| <b>11 Total support.</b> Add lines 7 through 10   |          |          |          |          |          |                          |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) .....   |          |          |          |          | 12       |                          |
| <b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ..... |          |          |          |          |          | <input type="checkbox"/> |

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

|   |    |                          |
|---|----|--------------------------|
| <b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) .....   | 14 | %                        |
| <b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....  | 15 | %                        |
| <b>16a 33 1/3% support test - 2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....  |    | <input type="checkbox"/> |
| <b>b 33 1/3% support test - 2020.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....   |    | <input type="checkbox"/> |
| <b>17a 10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....    |    | <input type="checkbox"/> |
| <b>b 10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... |    | <input type="checkbox"/> |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....  |    | <input type="checkbox"/> |

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

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....   |          |          |          |          |          |           |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose ..... |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 .....   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....  |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b .....  |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►  | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 .....   |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ..... |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....                           |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b .....   |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....      |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....                                  |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)   |          |          |          |          |          |           |

**14 First 5 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**

|   |           |   |
|---|-----------|---|
| <b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) ..... | <b>15</b> | % |
| <b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 .....                       | <b>16</b> | % |

**Section D. Computation of Investment Income Percentage**

|   |           |   |
|---|-----------|---|
| <b>17</b> Investment income percentage for <b>2021</b> (line 10c, column (f), divided by line 13, column (f)) ..... | <b>17</b> | % |
| <b>18</b> Investment income percentage from <b>2020</b> Schedule A, Part III, line 17 .....                         | <b>18</b> | % |

**19a 33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2020.** 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> 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>  |     |    |
| <b>2</b> 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>   |     |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>   |     |    |
| <b>b</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>   |     |    |
| <b>c</b> 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>  |     |    |
| <b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>  |     |    |
| <b>b</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>  |     |    |
| <b>c</b> 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>   |     |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?   |     |    |
| <b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?  |     |    |
| <b>6</b> 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>  |     |    |
| <b>7</b> 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).</i>  |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>  |     |    |
| <b>9a</b> 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>b</b> Did one or more disqualified persons (as defined on 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>  |     |    |
| <b>c</b> Did a disqualified person (as defined on 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>   |     |    |
| <b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>  |     |    |
| <b>b</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)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 3: By reason of the relationship described on line 2, above, 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

**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.

| <b>Section A - Adjusted Net Income</b> |  | (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                                      | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)  | 8              |                             |

| <b>Section B - Minimum Asset Amount</b> |   | (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                                       | <b>Total</b> (add lines 1a, 1b, and 1c)   | 1d             |                             |
| e                                       | <b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):                                  |                |                             |
| 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 0.015 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 0.035.   | 6              |                             |
| 7                                       | Recoveries of prior-year distributions  | 7              |                             |
| 8                                       | <b>Minimum Asset Amount</b> (add line 7 to line 6)  | 8              |                             |

| <b>Section C - Distributable Amount</b> |   |   | Current Year |
|---|---|---|--------------|
| 1                                       | Adjusted net income for prior year (from Section A, line 8, column A)   | 1 |              |
| 2                                       | Enter 0.85 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                                       | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).   | 6 |              |
| 7                                       | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). |   |              |

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

| <b>Section D - Distributions</b> |   | <b>Current Year</b> |
|----------------------------------|---|---------------------|
| <b>1</b>                         | Amounts paid to supported organizations to accomplish exempt purposes   | <b>1</b>            |
| <b>2</b>                         | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity               | <b>2</b>            |
| <b>3</b>                         | Administrative expenses paid to accomplish exempt purposes of supported organizations   | <b>3</b>            |
| <b>4</b>                         | Amounts paid to acquire exempt-use assets   | <b>4</b>            |
| <b>5</b>                         | Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )  | <b>5</b>            |
| <b>6</b>                         | Other distributions ( <i>describe in Part VI</i> ). See instructions.   | <b>6</b>            |
| <b>7</b>                         | <b>Total annual distributions.</b> Add lines 1 through 6.   | <b>7</b>            |
| <b>8</b>                         | Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions. | <b>8</b>            |
| <b>9</b>                         | Distributable amount for 2021 from Section C, line 6  | <b>9</b>            |
| <b>10</b>                        | Line 8 amount divided by line 9 amount  | <b>10</b>           |

| <b>Section E - Distribution Allocations</b> (see instructions)   | <b>(i)<br/>Excess Distributions</b> | <b>(ii)<br/>Underdistributions<br/>Pre-2021</b> | <b>(iii)<br/>Distributable<br/>Amount for 2021</b> |
|--|-------------------------------------|---|--|
| <b>1</b> Distributable amount for 2021 from Section C, line 6  |                                     |   |  |
| <b>2</b> Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.   |                                     |   |  |
| <b>3</b> Excess distributions carryover, if any, to 2021   |                                     |   |  |
| <b>a</b> From 2016   |                                     |   |  |
| <b>b</b> From 2017   |                                     |   |  |
| <b>c</b> From 2018   |                                     |   |  |
| <b>d</b> From 2019   |                                     |   |  |
| <b>e</b> From 2020   |                                     |   |  |
| <b>f</b> <b>Total</b> of lines 3a through 3e   |                                     |   |  |
| <b>g</b> Applied to underdistributions of prior years  |                                     |   |  |
| <b>h</b> Applied to 2021 distributable amount  |                                     |   |  |
| <b>i</b> Carryover from 2016 not applied (see instructions)  |                                     |   |  |
| <b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.  |                                     |   |  |
| <b>4</b> Distributions for 2021 from Section D, line 7: \$   |                                     |   |  |
| <b>a</b> Applied to underdistributions of prior years  |                                     |   |  |
| <b>b</b> Applied to 2021 distributable amount  |                                     |   |  |
| <b>c</b> Remainder. Subtract lines 4a and 4b from line 4.  |                                     |   |  |
| <b>5</b> Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. |                                     |   |  |
| <b>6</b> Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.                        |                                     |   |  |
| <b>7</b> <b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.   |                                     |   |  |
| <b>8</b> Breakdown of line 7:  |                                     |   |  |
| <b>a</b> Excess from 2017  |                                     |   |  |
| <b>b</b> Excess from 2018  |                                     |   |  |
| <b>c</b> Excess from 2019  |                                     |   |  |
| <b>d</b> Excess from 2020  |                                     |   |  |
| <b>e</b> Excess from 2021  |                                     |   |  |

Schedule A (Form 990) 2021



**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ **Attach to Form 990 or Form 990-PF.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2021**

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), 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), 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).

|  |  |
|--|--|
| Name of organization<br><br>WESTERN NEW ENGLAND UNIVERSITY | Employer identification number<br><br>04-2108376 |
|--|--|

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 1          | <hr/> <hr/> <hr/>                 | \$ 200,000.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 2          | <hr/> <hr/> <hr/>                 | \$ 158,180.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 3          | <hr/> <hr/> <hr/>                 | \$ 100,000.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 4          | <hr/> <hr/> <hr/>                 | \$ 100,000.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 5          | <hr/> <hr/> <hr/>                 | \$ 55,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 6          | <hr/> <hr/> <hr/>                 | \$ 50,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

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| Name of organization<br><br>WESTERN NEW ENGLAND UNIVERSITY | Employer identification number<br><br>04-2108376 |
|--|--|

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 7          | <hr/><br><hr/><br><hr/>           | \$ 50,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 8          | <hr/><br><hr/><br><hr/>           | \$ 50,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 9          | <hr/><br><hr/><br><hr/>           | \$ 46,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 10         | <hr/><br><hr/><br><hr/>           | \$ 44,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 11         | <hr/><br><hr/><br><hr/>           | \$ 25,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 12         | <hr/><br><hr/><br><hr/>           | \$ 24,820.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |



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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 13         | <hr/><br><hr/><br><hr/>           | \$ 22,517.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 14         | <hr/><br><hr/><br><hr/>           | \$ 21,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 15         | <hr/><br><hr/><br><hr/>           | \$ 20,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 16         | <hr/><br><hr/><br><hr/>           | \$ 17,100.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 17         | <hr/><br><hr/><br><hr/>           | \$ 15,500.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 18         | <hr/><br><hr/><br><hr/>           | \$ 13,760.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 19         | <hr/><br><hr/><br><hr/>           | \$ 13,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 20         | <hr/><br><hr/><br><hr/>           | \$ 12,630.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 21         | <hr/><br><hr/><br><hr/>           | \$ 12,500.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 22         | <hr/><br><hr/><br><hr/>           | \$ 12,500.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 23         | <hr/><br><hr/><br><hr/>           | \$ 12,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 24         | <hr/><br><hr/><br><hr/>           | \$ 11,580.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 25         | <hr/><br><hr/><br><hr/>           | \$ 11,500.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 26         | <hr/><br><hr/><br><hr/>           | \$ 11,030.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 27         | <hr/><br><hr/><br><hr/>           | \$ 11,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 28         | <hr/><br><hr/><br><hr/>           | \$ 11,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 29         | <hr/><br><hr/><br><hr/>           | \$ 10,600.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 30         | <hr/><br><hr/><br><hr/>           | \$ 10,500.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 31         | <hr/><br><hr/><br><hr/>           | \$ 10,500.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 32         | <hr/><br><hr/><br><hr/>           | \$ 10,500.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 33         | <hr/><br><hr/><br><hr/>           | \$ 10,050.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 34         | <hr/><br><hr/><br><hr/>           | \$ 10,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 35         | <hr/><br><hr/><br><hr/>           | \$ 10,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 36         | <hr/><br><hr/><br><hr/>           | \$ 10,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 37         | <hr/> <hr/> <hr/>                 | \$ 10,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 38         | <hr/> <hr/> <hr/>                 | \$ 10,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 39         | <hr/> <hr/> <hr/>                 | \$ 8,760.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 40         | <hr/> <hr/> <hr/>                 | \$ 6,430.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 41         | <hr/> <hr/> <hr/>                 | \$ 6,000.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 42         | <hr/> <hr/> <hr/>                 | \$ 6,000.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 43         | <hr/> <hr/> <hr/>                 | \$ 5,250.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 44         | <hr/> <hr/> <hr/>                 | \$ 5,250.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 45         | <hr/> <hr/> <hr/>                 | \$ 5,000.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 46         | <hr/> <hr/> <hr/>                 | \$ 5,000.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 47         | <hr/> <hr/> <hr/>                 | \$ 5,000.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 48         | <hr/> <hr/> <hr/>                 | \$ 5,000.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 49         | <hr/> <hr/> <hr/>                 | \$ 5,000.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 50         | <hr/> <hr/> <hr/>                 | \$ 5,000.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 51         | <hr/> <hr/> <hr/>                 | \$ 5,000.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 52         | <hr/> <hr/> <hr/>                 | \$ 5,000.                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
|            | <hr/> <hr/> <hr/>                 | \$                         | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            | <hr/> <hr/> <hr/>                 | \$                         | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |

|  |  |
|--|--|
| Name of organization<br><br>WESTERN NEW ENGLAND UNIVERSITY | Employer identification number<br><br>04-2108376 |
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received |
|------------------------------|--|---|----------------------|
|                              |  | \$ _____  |                      |
|                              |  | \$ _____  |                      |
|                              |  | \$ _____  |                      |
|                              |  | \$ _____  |                      |
|                              |  | \$ _____  |                      |
|                              |  | \$ _____  |                      |
|                              |  | \$ _____  |                      |



|  |  |
|--|--|
| Name of organization<br><br>WESTERN NEW ENGLAND UNIVERSITY | Employer identification number<br><br>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 info. once.) ▶ \$ \_\_\_\_\_  
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 |
|---|---------------------|--|-------------------------------------|
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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.

OMB No. 1545-0047

2021

Open to Public Inspection

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... Yes/No, 6 Did the organization inform all grantees... Yes/No

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

Form with multiple sections: 1 Purpose(s) of conservation easements (checkboxes for land, habitat, open space, historic area, structure); 2 Complete lines 2a through 2d (table with 2 columns: Held at the End of the Tax Year); 3 Number of conservation easements modified...; 4 Number of states where property...; 5 Does the organization have a written policy... Yes/No; 6 Staff and volunteer hours...; 7 Amount of expenses... \$; 8 Does each conservation easement... Yes/No; 9 In Part XIII, describe how the organization reports...

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.

Form with sections: 1a If the organization elected, as permitted under FASB ASC 958, not to report...; 1b If the organization elected, as permitted under FASB ASC 958, to report... provide the following amounts relating to these items: (i) Revenue included... (ii) Assets included...; 2 If the organization received or held works of art... provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included... b Assets included...

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2021

**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 make 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 program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

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

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

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     | 71,333,272.      | 56,995,119.    | 56,682,994.        | 52,938,044.          | 50,581,333.         |
| b Contributions                                  | 506,338.         | 392,708.       | 3,007,111.         | 3,478,912.           | 366,117.            |
| c Net investment earnings, gains, and losses     | -8,466,937.      | 17,918,011.    | 222,904.           | 2,842,872.           | 4,546,097.          |
| d Grants or scholarships                         | 3,592,346.       | 3,736,061.     | 2,687,799.         | 2,379,255.           | 2,366,321.          |
| e Other expenditures for facilities and programs | 50,461.          | 41,162.        | 35,176.            | 29,085.              | 24,872.             |
| f Administrative expenses                        | 202,043.         | 195,343.       | 194,915.           | 168,494.             | 164,310.            |
| g End of year balance                            | 59,527,823.      | 71,333,272.    | 56,995,119.        | 56,682,994.          | 52,938,044.         |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  39.0000 %
  - b Permanent endowment  61.0000 %
  - c Term endowment  %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes                      | No                                  |
|---|--------------------------|-------------------------------------|
| (i) Unrelated organizations   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

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

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

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land  |                                      | 4,525,765.                      |                              | 4,525,765.     |
| b Buildings  |                                      | 230,616,625.                    | 108,103,111.                 | 122,513,514.   |
| c Leasehold improvements   |                                      |                                 |                              |                |
| d Equipment  |                                      | 63,815,115.                     | 52,524,091.                  | 11,291,024.    |
| e Other  |                                      | 515,497.                        |                              | 515,497.       |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) |                                      |                                 |                              | 138,845,800.   |

**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   | 12,846,705.    | END-OF-YEAR MARKET VALUE                                  |
| (B) INVESTMENTS HELD IN TRUST   | 759,835.       | END-OF-YEAR MARKET VALUE                                  |
| (C) REAL ESTATE FUND  | 6,776,493.     | END-OF-YEAR MARKET VALUE                                  |
| (D) LONG/SHORT EQUITY INVEST  | 8,993,303.     | END-OF-YEAR MARKET VALUE                                  |
| (E)   |                |   |
| (F)   |                |   |
| (G)   |                |   |
| (H)   |                |   |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶ | 29,376,336.    |   |

**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)   |                |   |
| <b>Total.</b> (Col. (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)   |                |
| <b>Total.</b> (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  | 631,290.       |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | 631,290.       |

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 FASB 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.

|          |  |           |              |
|----------|--|-----------|--------------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements                       | <b>1</b>  | 157,988,731. |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                            |           |              |
| <b>a</b> | Net unrealized gains (losses) on investments   | <b>2a</b> | -14,960,845. |
| <b>b</b> | Donated services and use of facilities   | <b>2b</b> |              |
| <b>c</b> | Recoveries of prior year grants  | <b>2c</b> |              |
| <b>d</b> | Other (Describe in Part XIII.)   | <b>2d</b> | -119,435.    |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>  | <b>2e</b> | -15,080,280. |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>   | <b>3</b>  | 173,069,011. |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                           |           |              |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                               | <b>4a</b> | 269,235.     |
| <b>b</b> | Other (Describe in Part XIII.)   | <b>4b</b> |              |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>  | <b>4c</b> | 269,235.     |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) | <b>5</b>  | 173,338,246. |

**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.

|          |   |           |              |
|----------|---|-----------|--------------|
| <b>1</b> | Total expenses and losses per audited financial statements                                      | <b>1</b>  | 169,860,968. |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:                               |           |              |
| <b>a</b> | Donated services and use of facilities  | <b>2a</b> |              |
| <b>b</b> | Prior year adjustments  | <b>2b</b> |              |
| <b>c</b> | Other losses  | <b>2c</b> |              |
| <b>d</b> | Other (Describe in Part XIII.)  | <b>2d</b> |              |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>   | <b>2e</b> | 0.           |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>  | <b>3</b>  | 169,860,968. |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                              |           |              |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                                | <b>4a</b> | 269,235.     |
| <b>b</b> | Other (Describe in Part XIII.)  | <b>4b</b> |              |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>   | <b>4c</b> | 269,235.     |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) | <b>5</b>  | 170,130,203. |

**Part XIII Supplemental Information.**

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

PART 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:

**Part XIII** Supplemental Information (continued)

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 46% 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 ACTUAL SPENDING RATE FOR FISCAL YEAR 2022 WAS 5.11%.

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 BELIEVES IT HAS TAKEN NO SIGNIFICANT UNCERTAIN TAX POSITIONS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

|                                     |           |
|-------------------------------------|-----------|
| CHANGE IN SPLIT INTEREST AGREEMENTS | -119,435. |
|-------------------------------------|-----------|

**SCHEDULE E**  
**(Form 990)**

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](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

|   |   |
|---|---|
| Name of the organization<br><b>WESTERN NEW ENGLAND UNIVERSITY</b> | Employer identification number<br><b>04-2108376</b> |
|---|---|

**Part I**

|  | YES | NO |
|--|-----|----|
| <b>1</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....   | X   |    |
| <b>2</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?  | X   |    |
| <b>3</b> Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or 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   |    |
| WESTERN NEW ENGLAND UNIVERSITY'S NONDISCRIMINATION POLICY IS SPECIFICALLY STATED IN THEIR BY-LAWS AND IS INCLUDED IN ALL PRINTED MATERIALS. THE POLICY IS POSTED TO THE UNIVERSITY'S WEBSITE WWW.WNE.EDU.  |     |    |
| <b>4</b> Does the organization maintain the following?   |     |    |
| <b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? .....   | X   |    |
| <b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? ..  | X   |    |
| <b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....   | X   |    |
| <b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? .....  | X   |    |
| If you answered "No" to any of the above, please explain. If you need more space, use Part II.   |     |    |
| <b>5</b> Does the organization discriminate by race in any way with respect to:  |     |    |
| <b>a</b> Students' rights or privileges? .....   |     | X  |
| <b>b</b> Admissions policies? .....  |     | X  |
| <b>c</b> Employment of faculty or administrative staff? .....  |     | X  |
| <b>d</b> Scholarships or other financial assistance? .....   |     | X  |
| <b>e</b> Educational policies? .....   |     | X  |
| <b>f</b> Use of facilities? .....  |     | X  |
| <b>g</b> Athletic programs? .....  |     | X  |
| <b>h</b> Other extracurricular activities? .....   |     | X  |
| If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.  |     |    |
| <b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency? .....  | X   |    |
| <b>b</b> Has the organization's right to such aid ever been revoked or suspended? .....  |     | X  |
| If you answered "Yes" on either line 6a or line 6b, explain on Part II.  |     |    |
| <b>7</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II .....  | X   |    |

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

Schedule E (Form 990) 2021

**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.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

GOVERNMENT 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 AND

DEVELOPMENT FUNDS.



**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

|  |  |
|--|--|
| Name of the organization<br><br>WESTERN NEW ENGLAND UNIVERSITY | Employer identification number<br><br>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 |
|---|-------------------------------------|--|--|--|--|
| CENTRAL AMERICA AND THE CARIBBEAN                       | 0                                   | 0  | PROGRAM SERVICES   | UNDERGRAD EDUCATION  | 60,570.  |
| EAST ASIA AND THE PACIFIC                               | 0                                   | 0  | PROGRAM SERVICES   | UNDERGRAD EDUCATION  | 190,430.   |
| EUROPE (INCLUDING ICELAND & GREENLAND)                  | 0                                   | 0  | PROGRAM SERVICES   | UNDERGRAD EDUCATION  | 290,490.   |
| MIDDLE EAST AND NORTH AFRICA                            | 0                                   | 0  | PROGRAM SERVICES   | UNDERGRAD EDUCATION  | 25,000.  |
| NORTH AMERICA   | 0                                   | 0  | PROGRAM SERVICES   | UNDERGRAD EDUCATION  | 50,150.  |
| RUSSIA AND NEIGHBORING STATES                           | 0                                   | 0  | PROGRAM SERVICES   | UNDERGRAD EDUCATION  | 14,180.  |
| SOUTH AMERICA   | 0                                   | 0  | PROGRAM SERVICES   | UNDERGRAD EDUCATION  | 77,000.  |
| SOUTH ASIA  | 0                                   | 0  | PROGRAM SERVICES   | UNDERGRAD EDUCATION  | 83,340.  |
| <b>3 a</b> Subtotal .....                               | 0                                   | 0  |  |  | 791,160.   |
| <b>b</b> Total from continuation sheets to Part I ..... | 0                                   | 0  |  |  | 13,195,569.  |
| <b>c Totals</b> (add lines 3a and 3b) .....             | 0                                   | 0  |  |  | 13,986,729.  |

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

Schedule F (Form 990) 2021

**Part I** Continuation of Activities per Region. (Schedule F (Form 990), Part I, line 3)

| (a) Region                             | (b) Number of offices in the region | (c) Number of employees or agents in region | (d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for region |
|--|-------------------------------------|---|--|--|-----------------------------------|
| SUB-SAHARAN AFRICA                     | 0                                   | 0   | PROGRAM SERVICES   | UNDERGRAD EDUCATION  | 52,400.                           |
| CENTRAL AMERICA AND THE CARIBBEAN      | 0                                   | 0   | INVESTMENTS  |  | 12,846,704.                       |
| EUROPE (INCLUDING ICELAND & GREENLAND) |                                     |   | PROGRAM SERVICES   | STUDY ABROAD   | 158,634.                          |
| EUROPE (INCLUDING ICELAND & GREENLAND) |                                     |   | PROGRAM SERVICES   | INDIVIDUAL TRIPS   | 2,892.                            |
| SUB-SAHARAN AFRICA                     |                                     |   | PROGRAM SERVICES   | INDIVIDUAL TRIPS   | 2,065.                            |
| EUROPE (INCLUDING ICELAND & GREENLAND) |                                     |   | PROGRAM SERVICES   | ATHLETICS TEAM TRIPS   | 132,874.                          |
|  |                                     |   |  |  |                                   |
|  |                                     |   |  |  |                                   |
|  |                                     |   |  |  |                                   |
|  |                                     |   |  |  |                                   |
| <b>Totals</b> .....                    |                                     |   |  |  | 13,195,569.                       |



**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) |
|---------------------------------|--|--------------------------|--------------------------|---------------------------------|----------------------------------|---------------------------------------|---|
| INSTITUTIONAL SCHOLARSHIP       | CENTRAL AMERICA AND THE CARIBBEAN      | 2                        | 60,570.                  | ACCOUNT CREDIT                  | 0.                               |                                       |   |
| INSTITUTIONAL SCHOLARSHIP       | EAST ASIA AND THE PACIFIC              | 9                        | 190,430.                 | ACCOUNT CREDIT                  | 0.                               |                                       |   |
| INSTITUTIONAL SCHOLARSHIP       | EUROPE (INCLUDING ICELAND & GREENLAND) | 15                       | 290,490.                 | ACCOUNT CREDIT                  | 0.                               |                                       |   |
| INSTITUTIONAL SCHOLARSHIP       | MIDDLE EAST AND NORTH AFRICA           | 2                        | 25,000.                  | ACCOUNT CREDIT                  | 0.                               |                                       |   |
| INSTITUTIONAL SCHOLARSHIP       | NORTH AMERICA                          | 3                        | 50,150.                  | ACCOUNT CREDIT                  | 0.                               |                                       |   |
| INSTITUTIONAL SCHOLARSHIP       | RUSSIA AND NEIGHBORING STATES          | 1                        | 14,180.                  | ACCOUNT CREDIT                  | 0.                               |                                       |   |
| INSTITUTIONAL SCHOLARSHIP       | SOUTH AMERICA                          | 3                        | 77,000.                  | ACCOUNT CREDIT                  | 0.                               |                                       |   |
| INSTITUTIONAL SCHOLARSHIP       | SOUTH ASIA                             | 6                        | 83,340.                  | ACCOUNT CREDIT                  | 0.                               |                                       |   |
| INSTITUTIONAL SCHOLARSHIP       | SUB-SAHARAN AFRICA                     | 5                        | 52,400.                  | ACCOUNT CREDIT                  | 0.                               |                                       |   |

Schedule F (Form 990) 2021

**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 THE 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, 2022, IN ACCORDANCE WITH US GAAP.



**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<br>(add col. (a) through<br>col. (c)) |
|--|---|---------------------------------|---------------------------------|------------------------|--|
|  |   | ALUMNI GOLF TRN<br>(event type) | ATHLTS GOLF TRN<br>(event type) | NONE<br>(total number) |  |
| Revenue  | <b>1</b> Gross receipts .....   | 41,305.                         | 46,995.                         |                        | 88,300.  |
|  | <b>2</b> Less: Contributions .....  | 16,118.                         | 26,550.                         |                        | 42,668.  |
|  | <b>3</b> Gross income (line 1 minus line 2) .....                           | 25,187.                         | 20,445.                         |                        | 45,632.  |
| Direct Expenses  | <b>4</b> Cash prizes .....  |                                 |                                 |                        |  |
|  | <b>5</b> Noncash prizes .....   | 2,415.                          | 2,680.                          |                        | 5,095.   |
|  | <b>6</b> Rent/facility costs .....  | 10,710.                         | 6,708.                          |                        | 17,418.  |
|  | <b>7</b> Food and beverages .....   | 6,287.                          | 3,700.                          |                        | 9,987.   |
|  | <b>8</b> Entertainment .....  |                                 |                                 |                        |  |
|  | <b>9</b> Other direct expenses .....  | 245.                            | 557.                            |                        | 802.   |
|  | <b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) ..... |                                 |                                 |                        | 33,302.  |
| <b>11</b> Net income summary. Subtract line 10 from line 3, column (d) ..... |   |                                 |                                 | 12,330.                |  |

**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<br>bingo/progressive bingo                    | (c) Other gaming  | (d) Total gaming (add<br>col. (a) through col. (c)) |
|-----------------|---|---|---|---|---|
|                 |   |   |   |   |   |
| Revenue         | <b>1</b> Gross revenue .....  |   |   |   |   |
|                 | <b>2</b> Cash prizes .....  |   |   |   |   |
| Direct Expenses | <b>3</b> Noncash prizes .....   |   |   |   |   |
|                 | <b>4</b> Rent/facility costs .....  |   |   |   |   |
|                 | <b>5</b> Other direct expenses .....  |   |   |   |   |
| Revenue         | <b>6</b> Volunteer labor .....  | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |   |
|                 | <b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) .....        |   |   |   |   |
| Revenue         | <b>8</b> 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: \_\_\_\_\_







**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

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

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to 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.

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

- 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 ..... ▶ \_\_\_\_\_

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

Schedule I (Form 990) 2021

**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 noncash assistance |
|-------------------------------------|--------------------------|--------------------------|-----------------------------------|---|---------------------------------------|
| SEOG FEDERAL FINANCIAL AID          | 123                      | 326,278.                 | 0.                                |   |                                       |
| FEDERAL HEERF EMERGENCY STUDENT AID | 2296                     | 3,496,600.               | 0.                                |   |                                       |
| INSTITUTIONAL SCHOLARSHIPS          | 2812                     | 58,203,323.              | 0.                                |   |                                       |
|                                     |                          |                          |                                   |   |                                       |
|                                     |                          |                          |                                   |   |                                       |

**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 THE 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

**Part IV Supplemental Information**

EACH AWARD, BY TYPE WITH TOTALS, AND IS USED TO 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.

PART III, LINE 3 FEDERAL HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF):

EMERGENCY STUDENT AID

THE UNIVERSITY RECEIVED CERTAIN FUNDING UNDER HIGHER EDUCATION  
 EMERGENCY RELIEF FUND TO PROVIDE AID TO STUDENTS DURING THE YEARS THAT  
 ENDED JUNE 30, 2020 AND JUNE 30, 2021. NO ADDITIONAL HEERF FUNDING WAS  
 RECEIVED DURING THE YEAR THAT ENDED JUNE 30, 2022. THE HEERF FUNDS  
 WERE AWARDED TO PROVIDE EMERGENCY FINANCIAL AID GRANTS TO STUDENTS  
 UNDER THE 18004 (A) (1) CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY  
 ACT. THE ENTIRE REMAINING HEERF FUNDING OF \$3,496,600 AS OF JUNE 30,  
 2021 WAS DISBURSED TO STUDENTS AS OF JUNE 30, 2022 TO ASSIST STUDENTS  
 WITH THE ONGOING CONSEQUENCES OF THE PANDEMIC. THERE ARE NO REMAINING  
 HEERF FUNDING AS OF JUNE 30, 2022.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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](http://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 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 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 |
|-----------|-----|----|
| <b>1b</b> | X   |    |
| <b>2</b>  | X   |    |
| <b>4a</b> | X   |    |
| <b>4b</b> |     | X  |
| <b>4c</b> |     | X  |
| <b>5a</b> |     | X  |
| <b>5b</b> |     | X  |
| <b>6a</b> |     | X  |
| <b>6b</b> |     | X  |
| <b>7</b>  | X   |    |
| <b>8</b>  |     | X  |
| <b>9</b>  |     |    |

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

Schedule J (Form 990) 2021

**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 and/or 1099-NEC 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. ROBERT E. JOHNSON<br>PRESIDENT                       | (i)  | 504,886.   | 95,000.                             | 55,406.                             | 19,128.  | 1,967.                  | 676,387.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (2) BRYAN GROSS<br>VP FOR ENROLLMENT MGMT & MARKETING        | (i)  | 236,305.   | 0.                                  | 111.                                | 4,253.   | 14,288.                 | 254,957.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (3) CHERYL SMITH<br>GENERAL COUNSEL (UNTIL 6/30/21)          | (i)  | 101,819.   | 0.                                  | 145,203.                            | 2,009.   | 5,731.                  | 254,762.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (4) SUDHA SETTY<br>DEAN, SCHOOL OF LAW                       | (i)  | 243,226.   | 0.                                  | 166.                                | 4,574.   | 2,040.                  | 250,006.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (5) DR. S. HOSSEIN CHERAGHI<br>DEAN, COLLEGE OF ENGINEERING  | (i)  | 226,754.   | 0.                                  | 731.                                | 4,647.   | 14,842.                 | 246,974.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (6) DR. LINDA E. JONES<br>PROF OF MATERIAL SCI & ENG         | (i)  | 223,560.   | 0.                                  | 731.                                | 4,529.   | 6,867.                  | 235,687.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (7) CURT HAMAKAWA<br>INTERIM PROVOST (UNTIL 7/31/21)         | (i)  | 198,594.   | 0.                                  | 731.                                | 3,992.   | 1,974.                  | 205,291.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (8) DR. RICHARD A. WAGNER<br>VP FIN & ADMIN (UNTIL 06/30/21) | (i)  | 122,600.   | 0.                                  | 30,762.                             | 2,530.   | 7,535.                  | 163,427.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (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.

PART I, LINE 1A:

**BENEFITS**

THROUGH HIS EMPLOYMENT CONTRACT, THE PRESIDENT RECEIVES A HOUSING ALLOWANCE. THE PRESIDENT'S HOUSING ALLOWANCE IS INCLUDED IN HIS TAXABLE COMPENSATION. ALSO, THROUGH HIS EMPLOYMENT CONTRACT, THE PRESIDENT MAY RECEIVE MEMBERSHIPS TO APPROPRIATE ORGANIZATIONS FOR THE BENEFIT OF THE INSTITUTION. REIMBURSEMENT OR PAYMENT OF MEMBERSHIPS OR ANY OTHER ELIGIBLE EXPENSES ARE REIMBURSED OR PAID BY THE UNIVERSITY PURSUANT TO ITS NORMAL EXPENSE REIMBURSEMENT POLICIES AND PROCEDURES. 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. THE PRESIDENT IS ELIGIBLE TO PARTICIPATE IN ALL STANDARD UNIVERSITY BENEFIT PLANS AS WELL AS ANY OTHER SUPPLEMENTAL BENEFIT PLANS PURSUANT TO HIS CONTRACT.

PART I, LINE 4A:

**LINE 4A:**

CHERYL SMITH RECEIVED A SEVERANCE PAYMENT IN THE AMOUNT OF \$144,486 IN 2021 WHICH IS REPORTED ON SCHEDULE J, PART II, COLUMN B(III).



**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.

RICHARD WAGNER, RECEIVED A SUPPLEMENTAL COMPENSATION PAYMENT OF \$30,000

DURING CY2021 AS PART OF HIS RETIREMENT (6/30/2021) AGREEMENT, WHICH IS

REPORTED ON SCHEDULE J, PART II, COLUMN B(III).

PART I, LINE 7:

PURSUANT TO HIS EMPLOYMENT CONTRACT, THE PRESIDENT IS ELIGIBLE TO RECEIVE

AN ANNUAL INCENTIVE BONUS IN THE FORM OF A SUPPLEMENTAL COMPENSATION

PAYMENT. THE TARGET BONUS AMOUNT, DETERMINED IN THE SOLE DISCRETION OF THE

BOARD, IS EQUAL TO 20% OF THE PRESIDENT'S ANNUAL BASE SALARY. THE

DETERMINATION OF WHETHER TO AWARD AN ANNUAL INCENTIVE BONUS SHALL BE

INFORMED AND GUIDED, AT LEAST IN PART, BY THE PRESIDENT'S ANNUAL EVALUATION

AS SPECIFIED IN HIS CONTRACT. PER THE PROVISIONS OF THE CONTRACT, THE

PRESIDENT SHALL BE NOTIFIED ON OR BEFORE JUNE 1 OF THE AMOUNT, IF ANY, OF

THE INCENTIVE BONUS WHICH SHALL THEN BE PAID WITHIN 14 DAYS THEREAFTER.

**Supplemental Information on Tax-Exempt Bonds**

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

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

| <b>Part I Bond Issues</b>                   |                |             |                 |                 |   |              |    |                         |    |                      |    |
|---|----------------|-------------|-----------------|-----------------|---|--------------|----|-------------------------|----|----------------------|----|
| (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 |
| <b>A</b> MDFA - SERIES 2009 - REISSUED 2012 | 04-3431814     | 000000000   | 05/29/08        | 5,000,000.      | CONSTRUCTION - LAW SCHOOL ADDITION              |              | X  |                         | X  |                      | X  |
| <b>B</b> MDFA - SERIES 2015                 | 04-3431814     | 57584XHE5   | 12/22/15        | 39,201,607.     | REFUND ISSUE 10/19/05, NEW DINING HALL          |              | X  |                         | X  |                      | X  |
| <b>C</b> MDFA - SERIES 2018                 | 04-3431814     | 57584YHJI   | 06/20/18        | 61,551,133.     | REFUND ISSUE 11/09/09, 12/20/11 NEW DINING HALL |              | X  |                         | X  |                      | X  |
| <b>D</b>                                    |                |             |                 |                 |   |              |    |                         |    |                      |    |

| <b>Part II Proceeds</b>  |            |           |             |           |             |           |            |           |  |  |
|--|------------|-----------|-------------|-----------|-------------|-----------|------------|-----------|--|--|
|  | <b>A</b>   |           | <b>B</b>    |           | <b>C</b>    |           | <b>D</b>   |           |  |  |
| <b>1</b> Amount of bonds retired .....   | 3,072,948. |           | 3,695,000.  |           | 1,840,000.  |           |            |           |  |  |
| <b>2</b> Amount of bonds legally defeased .....  |            |           |             |           |             |           |            |           |  |  |
| <b>3</b> Total proceeds of issue .....   | 5,000,000. |           | 39,201,607. |           | 61,551,133. |           |            |           |  |  |
| <b>4</b> Gross proceeds in reserve funds .....   |            |           |             |           |             |           |            |           |  |  |
| <b>5</b> Capitalized interest from proceeds .....  |            |           |             |           |             |           |            |           |  |  |
| <b>6</b> Proceeds in refunding escrows .....   |            |           |             |           |             |           |            |           |  |  |
| <b>7</b> Issuance costs from proceeds .....  | 61,819.    |           | 462,177.    |           | 669,480.    |           |            |           |  |  |
| <b>8</b> Credit enhancement from proceeds .....  |            |           |             |           |             |           |            |           |  |  |
| <b>9</b> Working capital expenditures from proceeds .....  |            |           |             |           |             |           |            |           |  |  |
| <b>10</b> Capital expenditures from proceeds .....   | 4,938,181. |           | 8,079,556.  |           | 18,032,220. |           |            |           |  |  |
| <b>11</b> Other spent proceeds .....   |            |           | 30,659,874. |           | 42,849,433. |           |            |           |  |  |
| <b>12</b> Other unspent proceeds .....   |            |           |             |           |             |           |            |           |  |  |
| <b>13</b> Year of substantial completion .....   | 2008       |           | 2017        |           | 2018        |           |            |           |  |  |
|  | <b>Yes</b> | <b>No</b> | <b>Yes</b>  | <b>No</b> | <b>Yes</b>  | <b>No</b> | <b>Yes</b> | <b>No</b> |  |  |
| <b>14</b> 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           |           |            |           |  |  |
| <b>15</b> 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         |            |           |  |  |
| <b>16</b> Has the final allocation of proceeds been made? .....  | X          |           | X           |           | X           |           |            |           |  |  |
| <b>17</b> Does the organization maintain adequate books and records to support the final allocation of proceeds? .....                           | X          |           | X           |           | X           |           |            |           |  |  |

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

**Part III Private Business Use**

|   | A   |    | B   |    | C   |    | D   |    |
|---|-----|----|-----|----|-----|----|-----|----|
|   | Yes | No | Yes | No | Yes | No | Yes | No |
| <b>1</b> 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  |     |    |
| <b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? .....  |     | X  |     | X  |     | X  |     |    |
| <b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? .....  | X   |    | X   |    | X   |    |     |    |
| <b>b</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   |    |     |    |
| <b>c</b> Are there any research agreements that may result in private business use of bond-financed property? .....   |     | X  |     | X  |     | X  |     |    |
| <b>d</b> 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? ...   |     |    |     |    |     |    |     |    |
| <b>4</b> 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 .....  |     | %  |     | %  |     | %  |     | %  |
| <b>5</b> 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 ..... |     | %  |     | %  |     | %  |     | %  |
| <b>6</b> Total of lines 4 and 5 .....   |     | %  |     | %  |     | %  |     | %  |
| <b>7</b> Does the bond issue meet the private security or payment test? .....   |     | X  |     | X  |     | X  |     |    |
| <b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?   |     | X  |     | X  |     | X  |     |    |
| <b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of .....  |     | %  |     | %  |     | %  |     | %  |
| <b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? .....  |     |    |     |    |     |    |     |    |
| <b>9</b> 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 |
| <b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? ..... |     | X  |     | X  |     | X  |     |    |
| <b>2</b> If "No" to line 1, did the following apply?  |     |    |     |    |     |    |     |    |
| <b>a</b> Rebate not due yet? .....  |     | X  | X   |    | X   |    |     |    |
| <b>b</b> Exception to rebate? .....   | X   |    |     | X  |     | X  |     |    |
| <b>c</b> No rebate due? .....   |     | X  |     | X  |     | X  |     |    |
| If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed .....                                 |     |    |     |    |     |    |     |    |
| <b>3</b> Is the bond issue a variable rate issue? .....   | X   |    |     | X  |     | X  |     |    |

|  | A   |    | B   |    | C   |    | D   |    |
|--|-----|----|-----|----|-----|----|-----|----|
|  | Yes | No | Yes | No | Yes | No | Yes | No |
| <b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? ..... |     | X  |     | X  |     | X  |     |    |
| <b>b</b> Name of provider .....  |     |    |     |    |     |    |     |    |
| <b>c</b> Term of hedge .....   |     |    |     |    |     |    |     |    |
| <b>d</b> Was the hedge superintegrated? .....  |     |    |     |    |     |    |     |    |
| <b>e</b> Was the hedge terminated? .....   |     |    |     |    |     |    |     |    |
| <b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)? .....  |     | X  |     | X  |     | X  |     |    |
| <b>b</b> Name of provider .....  |     |    |     |    |     |    |     |    |
| <b>c</b> Term of GIC .....   |     |    |     |    |     |    |     |    |
| <b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? .....                     |     |    |     |    |     |    |     |    |
| <b>6</b> Were any gross proceeds invested beyond an available temporary period? .....  |     | X  |     | X  |     | X  |     |    |
| <b>7</b> Has the organization established written procedures to monitor the requirements of section 148? .....                 | X   |    | X   |    | X   |    |     |    |

|   | 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 III, QUESTION 3A  
 FOR BONDS A, B AND C, 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 APPLIES.  
 MDFA SERIES 2015 - INTERIM CALCULATION COMPLETED ON 12/22/2021, NOT DUE UNTIL 12/22/2025.  
 MDFA SERIES 2018 - INTERIM CALCULATION COMPLETED ON 06/20/2022, NOT DUE UNTIL 06/20/2023.



**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 |
| Y. BOGLE                      | SPOUSE OF TRUSTEE   | 91,026.                   | EMPLOYMENT                     |   | X  |
| SUBSTANTIAL CONTRIBUTOR       | SUBST. CONTRIBUTOR  | 210,479.                  | ATHLETIC AP                    |   | X  |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |

**Part V Supplemental Information.**

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: Y. BOGLE

(D) DESCRIPTION OF TRANSACTION: EMPLOYMENT COMPENSATION

(A) NAME OF PERSON: SUBSTANTIAL CONTRIBUTOR

(D) DESCRIPTION OF TRANSACTION: ATHLETIC APPAREL VENDOR

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**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 Form 990-EZ.

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

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

WESTERN NEW ENGLAND UNIVERSITY

Employer identification number

04-2108376

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

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

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

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

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

Schedule O (Form 990) 2021

132211 11-11-21

|  |  |
|--|--|
| Name of the organization<br>WESTERN NEW ENGLAND UNIVERSITY | Employer identification number<br>04-2108376 |
|--|--|

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 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



|  |  |
|--|--|
| Name of the organization<br>WESTERN NEW ENGLAND UNIVERSITY | Employer identification number<br>04-2108376 |
|--|--|

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.

\*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:

|  |  |
|--|--|
| Name of the organization<br>WESTERN NEW ENGLAND UNIVERSITY | Employer identification number<br>04-2108376 |
|--|--|

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, SECTION B, LINE 11B:

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  
 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, SECTION B, LINE 12C:

CONFLICT OF INTEREST POLICY

THE UNIVERSITY ASKS BOTH TRUSTEES AS WELL AS ADMINISTRATIVE EMPLOYEES TO

|  |  |
|--|--|
| Name of the organization<br>WESTERN NEW ENGLAND UNIVERSITY | Employer identification number<br>04-2108376 |
|--|--|

COMPLETE A CONFLICT OF INTEREST STATEMENT EACH YEAR. THE TRUSTEES' STATEMENTS ARE REVIEWED BY THE VICE PRESIDENT FOR FINANCE AND ADMINISTRATION AND HIS/HER DESIGNEE. IF ANY ISSUES AND/OR CONCERNS ARE FOUND, THE VICE PRESIDENT FOR FINANCE AND ADMINISTRATION BRINGS THE MATTER FORWARD, AS APPROPRIATE, TO ENSURE THAT ALL PARTIES ARE AWARE OF ANY ISSUES. AT HIS/HER DISCRETION, THE VICE PRESIDENT FOR FINANCE AND ADMINISTRATION MAY DECIDE TO ENGAGE EXTERNAL LEGAL COUNSEL TO REVIEW THE CIRCUMSTANCES OF ANY REPORTED CONFLICT AND PROVIDE LEGAL ADVICE ON THE MATTER. 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, SECTION B, LINE 15:

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 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 MAY BE 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 UTILITIZING 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

|  |  |
|--|--|
| Name of the organization<br>WESTERN NEW ENGLAND UNIVERSITY | Employer identification number<br>04-2108376 |
|--|--|

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.

THE COMPENSATION PROCESS MEETS THE REBUTTABLE PRESUMPTION STANDARD. 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.

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, SECTION C, LINE 19:

PUBLIC DISCLOSURE

|  |  |
|--|--|
| Name of the organization<br>WESTERN NEW ENGLAND UNIVERSITY | Employer identification number<br>04-2108376 |
|--|--|

THE IRS FORM 990 IS AVAILABLE UPON REQUEST FROM THE UNIVERSITY. IT IS  
 POSTED, ALONG WITH THE AUDITED FINANCIAL STATEMENTS, ON THE UNIVERSITY'S  
 WEBSITE ([HTTPS://WWW1.WNE.EDU/CONTROLLER/FEDERAL%20990%20TAX%20RETURNS.CFM](https://www1.wne.edu/controller/federal%20990%20tax%20returns.cfm))  
 AND 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 XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN SPLIT INTEREST AGREEMENTS -119,435.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

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.

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

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

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



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

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

**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?

|  | Yes                      | No                                  |
|--|--------------------------|-------------------------------------|
| <b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity ..... | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>b</b> Gift, grant, or capital contribution to related organization(s) .....                                 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>c</b> Gift, grant, or capital contribution from related organization(s) .....                               | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>d</b> Loans or loan guarantees to or for related organization(s) .....                                      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>e</b> Loans or loan guarantees by related organization(s) .....   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>f</b> Dividends from related organization(s) .....  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>g</b> Sale of assets to related organization(s) .....   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>h</b> Purchase of assets from related organization(s) .....   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>i</b> Exchange of assets with related organization(s) .....   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....                      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....                    | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>o</b> Sharing of paid employees with related organization(s) .....  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>p</b> Reimbursement paid to related organization(s) for expenses .....                                      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>q</b> Reimbursement paid by related organization(s) for expenses .....                                      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>r</b> Other transfer of cash or property to related organization(s) .....                                   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>s</b> Other transfer of cash or property from related organization(s) .....                                 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

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



