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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2019 calendar year, or tax year beginning 01-01-2018 , and ending 12-31-2018

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

C Name of organization
NEW ENGLAND DEACONESS ASSOCIATION

Doing business as

Number and street (or P O box if mail is not delivered to street address)Room/suite
80 DEACONESS ROAD

City or town, state or province, country, and ZIP or foreign postal code
CONCORD, MA 01742

F Name and address of principal officer
CHRISTOPHER SINTROS
80 DEACONESS ROAD
CONCORD, MA 01742

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

D Employer identification number
04-2104763

E Telephone number
(978) 369-5151

G Gross receipts \$ 38,113,368

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

J Website: ▶ WWW.NEDEACONESS.ORG

K Form of organization
☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1889

M State of legal domicile
MA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
OWNS AND OPERATES SEVERAL RETIREMENT HOMES AND ASSISTED LIVING FACILITIES

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

3 Number of voting members of the governing body (Part VI, line 1a)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b Net unrelated business taxable income from Form 990-T, line 34

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

16b Total fundraising expenses (Part IX, column (D), line 25) ▶0

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses Subtract line 18 from line 12

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances Subtract line 21 from line 20

Part II Signature Block

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

Signature of officer

2019-11-12
Date

JAMES MCGOWAN CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's namePreparer's signatureDate

Firm's name ▶ BAKER TILLY VIRCHOW KRAUSE LLP

Firm's EIN ▶ 39-0859910

Firm's address ▶ 1570 FRUITVILLE PIKE SUITE 400
LANCASTER, PA 17601

Phone no (717) 740-4863

Check ☐ if self-employedPTIN P00760402

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

For Paperwork Reduction Act Notice, see the separate instructions.Cat No 11282YForm 990 (2018)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

DEACONESS WILL EFFECTIVELY USE OUR HUMAN AND FINANCIAL RESOURCES AND WILL SEARCH FOR NEW OPPORTUNITIES TO PROVIDE HIGH QUALITY AND HIGHLY-VALUED CARE THAT EXCEEDS THE EXPECTATIONS OF THOSE WE SERVE

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses \$ 29,574,023 including grants of \$ 1,674) (Revenue \$ 34,953,857)
See Additional Data

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

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

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

4e Total program service expenses ▶ 29,574,023

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4 Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9 Yes	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10 Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	No

Part IV Checklist of Required Schedules (continued)

		Yes	No	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance		Yes	No
Check if Schedule O contains a response or note to any line in this Part V			<input type="checkbox"/>

		Yes	No	
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	110	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		2a	728			
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				2b	Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?				3a		No
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O				3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?				4a		No
b If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)						
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?				5a		No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?				5b		No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?				5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?				6a		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?				6b		
7 Organizations that may receive deductible contributions under section 170(c).						
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?				7a	Yes	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?				7b	Yes	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?				7c		No
d If "Yes," indicate the number of Forms 8282 filed during the year				7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?				7e		No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?				7f		No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?				7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?				7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?				8		
9a Did the sponsoring organization make any taxable distributions under section 4966?				9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?				9b		
10 Section 501(c)(7) organizations. Enter						
a Initiation fees and capital contributions included on Part VIII, line 12				10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities				10b		
11 Section 501(c)(12) organizations. Enter						
a Gross income from members or shareholders				11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)				11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?				12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year				12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.						
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O				13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans				13b		
c Enter the amount of reserves on hand				13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?				14a		No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O				14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N				15		No
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O				16		No

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

Section A. Governing Body and Management

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

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		No
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?	Yes	
b	Describe in 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	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
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	Yes	
b	Other officers or key employees of the organization	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
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 Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
JAMES MCGOWAN CFO 80 DEACONESS ROAD CONCORD, MA 01742 (978) 402-8237

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 ☐

1

● List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

● List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

● List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

[illegible]

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

[illegible]

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	1,238,906	0	175,286

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 ▶ 7

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

Section B. Independent Contractors

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

(A)	(B)	(C)
Name and business address	Description of services	Compensation
HUTTER CONSTRUCTION CORPORATION PO BOX 257 NEW IPSWICH, NH 03071	CONSTRUCTION SERVICES	771,259
PROPERTIES INC 130 OVERLAND ROAD WALTHAM, MA 02451	PROPERTY MANAGEMENT SERVICES	323,667
HERITAGE HEALTHCARE SERVICES INC 1009 RESERVOIR AVENUE CRANSTON, RI 02910	CLEANING SERVICES	239,298
SOUTH COAST IMPROVEMENT CO 13 MARCONI LN MARION, MA 02738	CONSTRUCTION RENOVATION SERVICES	190,157
LWDA INC 45 WALDEN STREET CONCORD, MA 01742	ARCHITECTURE & DESIGN SERVICES	117,147

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

Part VIII

Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a			
	b	Membership dues . . .	1b			
	c	Fundraising events . . .	1c	26,123		
	d	Related organizations	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	391,202		
	g	Noncash contributions included in lines 1a - 1f \$ _____				
	h	Total. Add lines 1a-1f	417,325			
Program Service Revenue			Business Code			
	2a	PATIENT SERVICE REVENUE	623000	32,970,591	32,970,591	
	b	ENTRANCE FEES	900099	1,764,842	1,764,842	
	c	CHAMBERLIN APARTMENTS	623000	152,343	152,343	
	d	RESIDENT FEES	623000	66,081	66,081	
	e	_____				
	f	All other program service revenue				
	g	Total. Add lines 2a-2f	34,953,857			
Other Revenue	3		Investment income (including dividends, interest, and other similar amounts)	1,079,533		1,079,533
	4		Income from investment of tax-exempt bond proceeds			
	5		Royalties			
	6a	(i) Real				
		(ii) Personal				
		64,257				
		61,225				
	b	Less rental expenses	3,032			
	c	Rental income or (loss)				
	d	Net rental income or (loss)	61,225	61,225		
	7a	(i) Securities				
		(ii) Other				
		943,890				
		-515,267				
	b	Less cost or other basis and sales expenses	1,459,157	4,843		
	c	Gain or (loss)				
	d	Net gain or (loss)	-520,110	-520,110		
	8a	Gross income from fundraising events (not including \$ 26,123 of contributions reported on line 1c) See Part IV, line 18				
		a	58,638			
		b	39,374			
c	Net income or (loss) from fundraising events	19,264		19,264		
9a	Gross income from gaming activities See Part IV, line 19					
	a					
	b					
c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances					
	a	31,728				
	b	33,059				
c	Net income or (loss) from sales of inventory	-1,331		-1,331		
Miscellaneous Revenue		Business Code				
11a	MEALS	900099	158,596		158,596	
b	ADMINISTRATIVE ALLOCATIONS	900099	157,057		157,057	
c	CABLE/INTERNET REVENUE	900099	59,381		59,381	
d	All other revenue		189,106		189,106	
e	Total. Add lines 11a-11d	564,140				
12	Total revenue. See Instructions	36,573,903				

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	1,674	1,674		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	920,359	752,919	167,440	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.	16,793,074	13,049,977	3,743,097	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	610,588	326,297	284,291	
9 Other employee benefits.	1,848,457	1,235,989	612,468	
10 Payroll taxes.	1,530,724	1,218,089	312,635	
11 Fees for services (non-employees):				
a Management.				
b Legal.	32,220		32,220	
c Accounting.	76,306		76,306	
d Lobbying.	2,966		2,966	
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	237,531		237,531	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	2,078,730	1,927,920	150,810	
12 Advertising and promotion.	209,842		209,842	
13 Office expenses.	1,227,516	872,982	354,534	
14 Information technology.				
15 Royalties.				
16 Occupancy.	2,768,033	2,739,474	28,559	
17 Travel.	111,262	69,113	42,149	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	1,377,818	1,377,818		
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	4,291,344	4,288,981	2,363	
23 Insurance.	393,392	41,048	352,344	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a FOOD	1,413,752	1,382,331	31,421	
b MEDICAL SUPPLIES	218,296	218,296		
c DUES, LICENSES AND SUBS	179,985	38,570	141,415	
d FUNCTIONS/EVENTS	96,658	289	96,369	
e All other expenses	127,310	32,256	95,054	
25 Total functional expenses. Add lines 1 through 24e.	36,547,837	29,574,023	6,973,814	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

				(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing		150,000	1	6,271	
	2	Savings and temporary cash investments		21,135,940	2	23,325,255	
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net		1,882,829	4	1,808,422	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L			6		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use		80,151	8	76,639	
	9	Prepaid expenses and deferred charges		285,722	9	266,932	
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a	130,135,760			
	b	Less: accumulated depreciation	10b	49,897,428	81,977,894	10c	80,238,332
	11	Investments—publicly traded securities		43,212,319	11	40,875,912	
	12	Investments—other securities. See Part IV, line 11			12		
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets		42,566	14	24,953	
	15	Other assets. See Part IV, line 11		23,494,850	15	23,517,321	
16	Total assets. Add lines 1 through 15 (must equal line 34)		172,262,271	16	170,140,037		
Liabilities	17	Accounts payable and accrued expenses		2,623,118	17	2,765,752	
	18	Grants payable			18		
	19	Deferred revenue		13,553,678	19	13,736,451	
	20	Tax-exempt bond liabilities		43,760,757	20	42,824,700	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		464,719	21	714,320	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22		
	23	Secured mortgages and notes payable to unrelated third parties			23		
	24	Unsecured notes and loans payable to unrelated third parties			24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		109,736,332	25	110,210,339	
	26	Total liabilities. Add lines 17 through 25		170,138,604	26	170,251,562	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets		-5,961,185	27	-7,923,305	
	28	Temporarily restricted net assets		3,951,880	28	3,765,696	
	29	Permanently restricted net assets		4,132,972	29	4,046,084	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds			30		
	31	Paid-in or capital surplus, or land, building or equipment fund			31		
	32	Retained earnings, endowment, accumulated income, or other funds			32		
33	Total net assets or fund balances		2,123,667	33	-111,525		
34	Total liabilities and net assets/fund balances		172,262,271	34	170,140,037		

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	36,573,903
2	Total expenses (must equal Part IX, column (A), line 25)	2	36,547,837
3	Revenue less expenses Subtract line 2 from line 1	3	26,066
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,123,667
5	Net unrealized gains (losses) on investments	5	-2,617,994
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	356,736
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	-111,525

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 1** Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

Additional Data

Software ID:
Software Version:
EIN: 04-2104763
Name: NEW ENGLAND DEACONESS ASSOCIATION

Form 990 (2018)

Form 990, Part III, Line 4a:

NEW ENGLAND DEACONESS ASSOCIATION (NEDA) CARES COMPASSIONATELY FOR STAFF, RESIDENTS, VOLUNTEERS AND FAMILIES. NEDA KNOWS THAT IF ONE CONTINUES TO STAY INTELLECTUALLY CHALLENGED, PHYSICALLY ACTIVE, SOCIALLY CONNECTED, AND SPIRITUALLY ENRICHED IN WHATEVER WAY THAT PROVIDES MEANING TO AN INDIVIDUAL, THAT ONE CAN AGE WELL. THOUGH THERE ARE MANY CHALLENGES ALONG THE PATHWAY OF THE AGING PROCESS, NEDA BELIEVES THAT BY PROVIDING SUPPORTIVE SERVICES IN ALL OF THESE AREAS, THE LATER YEARS OF LIFE WILL BE MORE FULFILLING AND ENRICHING. NEDA'S CURRENT STRATEGY IS PROVIDING CARE AND SERVICES TO OLDER ADULTS IN RESIDENTIAL SETTINGS. JUST AS THE ORIGINAL DEACONESSSES MADE A DIFFERENCE IN THE LIVES OF THOSE THEY SERVED, NEDA CONTINUES TO WORK TO ENHANCE AND IMPROVE THE QUALITY OF LIFE FOR ITS RESIDENTS, THEIR FAMILIES AND THEIR COMMUNITIES. THE NEW ENGLAND DEACONESS ASSOCIATION CORE VALUES STATEMENT WAS DEVELOPED THROUGH THE INPUT OF STAFF, RESIDENTS, FAMILIES, CORPERATORS, AND THE BOARD OF DIRECTORS. IT DEFINES WHAT THE ORGANIZATION STANDS FOR AND WHY IT EXISTS. AT ALL LEVELS OF THE ORGANIZATION THE CORE VALUE STATEMENT (BELOW) IS USED TO GUIDE THE CHOICES AND DECISIONS IT MAKES. DEACONESS ABUNDANT LIFE CARES COMPASSIONATELY FOR OUR RESIDENTS, STAFF, VOLUNTEERS, AND THEIR FAMILIES WHILE SHARING ABUNDANT LIFE WITH AN ATTITUDE OF JOY, HOPE, AND COMMITMENT, REACHING OUT TO OUR COMMUNITY WITH A HOLISTIC FOCUS ON BODY, MIND, AND SPIRIT IN AN ENVIRONMENT WHICH LEADS TO CONTINUED EXCELLENCE AND FINANCIAL STRENGTH AS WE STRIVE FOR NEW AND INNOVATIVE WAYS TO BETTER SERVE OLDER ADULTS. NEDA'S CURRENT OPERATIONS PROVIDE SERVICES AND FACILITIES THAT MEET THE CHANGING NEEDS OF OLDER ADULTS. NEDA STRIVES TO ACHIEVE THE HIGHEST STANDARDS OF EXCELLENCE AND LEADERSHIP AS IT ENRICHES AND ENHANCES THE QUALITY OF LIFE FOR THOSE WITHIN NEDA'S CARE. NEDA'S COMMITMENT TO ASSISTING OLDER ADULTS ALSO GOES BEYOND THE RESIDENTIAL SETTINGS TO INCLUDE SEMINARS AND SPEAKING ENGAGEMENTS TO HELP COMMUNITY GROUPS AND AGENCIES, AS WELL AS CHURCHES, TO BETTER CARE FOR THEIR CONSTITUENTS. NEDA PRESENTLY OPERATES IN FOUR LOCATIONS. OCCUPANCY FOR 2018 AT RIVERCREST WAS 91%, THE GARDENS 98%, AND INDEPENDENT LIVING 96%.

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
CHRISTOPHER SINTROS CEO/PRESIDENT	32 00 8 00	X		X				254,219	0	22,334
CAROL WILSON CHAIR	1 00 0 50	X		X				0	0	0
REV DR JAMES MENTZER CLERK	1 00 0 50	X		X				0	0	0
JOHN YOUNG TREASURER	1 00 0 50	X		X				0	0	0
JAMES MCGOWAN CFO	32 00 8 00			X				174,048	0	21,916
JEAN RUMRILL SECRETARY	32 00 8 00			X				82,514	0	18,920
HARRY HEDISON BOARD MEMBER	1 00 0 50	X						0	0	0
DONALD MACKENZIE BOARD MEMBER	1 00 0 50	X						0	0	0
COLLEEN WILLIAMS BOARD MEMBER	1 00 0 50	X						0	0	0
REV MATTHEW J WISELL BOARD MEMBER	1 00 1 50	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
DR SUNITA HANJURA BOARD MEMBER	1 00 0 50	X						44,800	0	0
HONORABLE JOHN C CRATSLEY BOARD MEMBER	1 00 0 50	X						0	0	0
KENNETH GRINNELL BOARD MEMBER	1 00 0 50	X						0	0	0
MARILYN MUDRY BOARD MEMBER	1 00 0 50	X						0	0	0
SHEILA WATTS BOARD MEMBER	1 00 0 50	X						0	0	0
GLENN BURLAMACHI BOARD MEMBER	1 00 0 50	X						0	0	0
NANCY CARR ROBINSON BOARD MEMBER	1 00 0 50	X						0	0	0
DAVID MURPHY BOARD MEMBER	1 00 0 50	X						0	0	0
DONNA WEST BOARD MEMBER	1 00 5 00	X						0	0	0
WILLIAM LAWRENCE BOARD MEMBER	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
REV THOMAS GETCHELL-LACEY BOARD MEMBER	1 00	X						0	0	0
NANCY MARZILLI DIRECTOR OF HR	32 00 8 00					X		153,687	0	21,390
ELIZABETH WINN DIRECTOR OF SALES & MARKET	32 00 8 00					X		150,998	0	20,332
HECTOR MONTESINO DALC DIRECTOR	40 00					X		147,164	0	20,830
ELLEN REUSCH WELLNESS DIRECTOR	40 00					X		129,183	0	24,783
WILLIAM O'CONNELL CONTROLLER	32 00 8 00					X		102,293	0	24,781

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury

Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization

NEW ENGLAND DEACONESS ASSOCIATION

Employer identification number

04-2104763

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

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

1

☐

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

2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ))

3

☐

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

4

☐

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

5

☐

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

6

☐

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

7

☐

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

8

☐

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

9

☐

An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university

10

☒

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

11

☐

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

12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g

a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f

Enter the number of supported organizations

g

Provide the following information about the supported organization(s)

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

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

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2018

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)
(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support							
	Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant ")						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4						

Section B. Total Support							
Calendar year (or fiscal year beginning in) ►		(a)2014	(b)2015	(c)2016	(d)2017	(e)2018	(f)Total
7	Amounts from line 4						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities, etc (see instructions)					12	
13	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage		
14	Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14
15	Public support percentage for 2017 Schedule A, Part II, line 14	15
16a	33 1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>	
b	33 1/3% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>	
17a	10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ► <input type="checkbox"/>	
b	10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ► <input type="checkbox"/>	
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	249,820	265,940	807,562	610,407	417,325	2,351,054
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	25,137,852	27,942,278	30,400,664	32,026,663	34,953,857	150,461,314
3	Gross receipts from activities that are not an unrelated trade or business under section 513	407,954	326,465	337,797	226,690	282,872	1,581,778
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5	25,795,626	28,534,683	31,546,023	32,863,760	35,654,054	154,394,146
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons	8,730	13,695	18,186	10,100		50,711
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						0
c	Add lines 7a and 7b	8,730	13,695	18,186	10,100		50,711
8	Public support. (Subtract line 7c from line 6.)						154,343,435

Section B. Total Support

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9	Amounts from line 6	25,795,626	28,534,683	31,546,023	32,863,760	35,654,054	154,394,146
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	958,436	970,130	1,012,908	1,092,907	1,143,790	5,178,171
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b	958,436	970,130	1,012,908	1,092,907	1,143,790	5,178,171
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.)	305,368	408,298	404,168	196,498	281,268	1,595,600
13	Total support. (Add lines 9, 10c, 11, and 12.)	27,059,430	29,913,111	32,963,099	34,153,165	37,079,112	161,167,917
14	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15	Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	15	95.770 %
16	Public support percentage from 2017 Schedule A, Part III, line 15	16	95.740 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2018 (line 10c, column (f) divided by line 13, column (f))	17	3.210 %
18	Investment income percentage from 2017 Schedule A, Part III, line 17	18	3.210 %

19a 33 1/3% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ► ☒

b 33 1/3% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ► ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
	2a	
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
	2b	
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
	3b	

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

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

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

Part V

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

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

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

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART III, LINE 12, EXPLANATION OF OTHER INCOME	OTHER INCOME - 2014 AMOUNT \$ 99,974 2015 AMOUNT \$ 171,914 2016 AMOUNT \$ 152,345 2017 AMOUNT \$ 136,576 2018 AMOUNT \$ 124,211 ADMINISTRATIVE ALLOCATIONS - 2014 AMOUNT \$ 20 5,394 2015 AMOUNT \$ 236,384 2016 AMOUNT \$ 251,823 2017 AMOUNT \$ 59,922 2018 AMOUNT \$ 157,057

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization NEW ENGLAND DEACONESS ASSOCIATION	Employer identification number 04-2104763
---	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1** Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")
- 2** Political campaign activity expenditures (see instructions) ▶ \$
- 3** Volunteer hours for political campaign activities (see instructions) ▶

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1** Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2** Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a** Was a correction made? ☐ Yes ☐ No
- b** If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1** Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3** Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$
- 4** Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
1				
2				
3				
4				
5				
6				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)**(a)** Filing
organization's
totals**(b)** Affiliated
group totals

1a Total lobbying expenditures to influence public opinion (grass roots lobbying)

b Total lobbying expenditures to influence a legislative body (direct lobbying)

c Total lobbying expenditures (add lines 1a and 1b)

d Other exempt purpose expenditures

e Total exempt purpose expenditures (add lines 1c and 1d)

f Lobbying nontaxable amount Enter the amount from the following table in both columns

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000

g Grassroots nontaxable amount (enter 25% of line 1f)

h Subtract line 1g from line 1a If zero or less, enter -0-

i Subtract line 1f from line 1c If zero or less, enter -0-

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

☐ Yes ☐ No**4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		2,966
j	Total. Add lines 1c through 1i			2,966
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
PART II-B, LINE 1	THE ORGANIZATION IS A MEMBER OF LEADING AGE MASSACHUSETTS, AN ASSOCIATION DEDICATED TO ADVOCACY ON BEHALF OF OLDER CITIZENS. A PORTION OF THE ORGANIZATION'S DUES IS ATTRIBUTABLE TO LOBBYING EXPENSES.

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SCHEDULE D

(Form 990)

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 the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

NEW ENGLAND DEACONESS ASSOCIATION

Employer identification number

04-2104763

Part I

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

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

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

5

Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes ☐ No

6

Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☐ Yes ☐ No

Part II

Conservation Easements.

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

1

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

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

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

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

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

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4

Number of states where property subject to conservation easement is located ►

5

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

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7

Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

8

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

☐ Yes ☐ No

9

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

Part III

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

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

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i)

Revenue included on Form 990, Part VIII, line 1

► \$

(ii)

Assets included in Form 990, Part X

► \$

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenue included on Form 990, Part VIII, line 1

► \$

b

Assets included in Form 990, Part X

► \$

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

Cat No 52283D

Schedule D (Form 990) 2018

Part III

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

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ 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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☒ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☒

Part V

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

	(a)Current year	(b)Prior year	(c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	36,899,294	31,594,994	28,173,302	28,905,634	27,486,926
b Contributions			1,087,695		247,618
c Net investment earnings, gains, and losses	-2,117,458	5,304,299	2,333,997	-732,178	1,170,370
d Grants or scholarships					
e Other expenditures for facilities and programs				95	
f Administrative expenses				59	720
g End of year balance	34,781,836	36,899,294	31,594,994	28,173,302	28,905,634

2

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

a

Board designated or quasi-endowment

81 970 %

b

Permanent endowment

13 750 %

c

Temporarily restricted endowment

4 280 %

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

3a

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

(i)

unrelated organizations

(ii)

related organizations

b

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

	Yes	No
3a(i)		No
3a(ii)		No
3b		

4

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

Part VI

Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		15,185		15,185
b Buildings		111,825,311	40,539,265	71,286,046
c Leasehold improvements		9,136,905	4,980,386	4,156,519
d Equipment		7,087,346	3,409,845	3,677,501
e Other		2,071,013	967,932	1,103,081
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				80,238,332

Schedule D (Form 990) 2018

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶		

Part VIII

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

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

Part IX

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

(a) Description	(b) Book value
(1) BENEFICIAL INTERESTS IN PERPETUAL TRUSTS	607,654
(2) DEPOSITS HELD IN CASH ESCROW ACCOUNT	940,169
(3) UTILITY DEPOSIT INVESTMENT	50,780
(4) DUE FROM AFFILIATE	21,261,071
(5) ASSETS LIMITED TO USE	78,511
(6) GIFT ANNUITIES	579,136
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ▶	23,517,321

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	
DUE TO AFFILIATE- SEASHORE POINT DEACONESS, INC	120
ENTRANCE FEE REFUNDS PAYABLE	995,460
REFUNDABLE ENTRANCE FEES	108,910,662
ENTRANCE FEE DEPOSITS	19,278
GIFT ANNUITIES PAYABLE	242,919
DERIVATIVE FINANCIAL INSTRUMENT	41,900
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	110,210,339

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

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

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

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	
	Schedule D (Form 990) 2018

Part XIII **Supplemental Information** *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 04-2104763
Name: NEW ENGLAND DEACONESS ASSOCIATION

Supplemental Information

Return Reference	Explanation
PART IV, LINE 2B	PROSPECTIVE FUTURE RESIDENTS OF THE CONTINUING CARE RETIREMENT COMMUNITY PAY A DEPOSIT ON THE ENTRANCE FEE AT THE TIME OF APPLICATION DEPOSITS ARE PLACED IN AN INTEREST-BEARING ES CROW ACCOUNT FOR THE BENEFIT OF THE APPLICANT THE BALANCE OF THE ENTRANCE FEE IS DUE PRIOR TO, AND AS A CONDITION OF, OCCUPANCY OF A RESIDENT UNIT PRIOR TO OCCUPANCY, THESE FEES ARE REFUNDABLE WITH INTEREST TO THE APPLICANT UPON TERMINATION OF THE APPLICATION FOR RESIDENCY

Supplemental Information

Return Reference	Explanation
PART V, LINE 4	NEDA'S ENDOWMENT ASSETS ARE INTENDED TO PROVIDE A PREDICTABLE STREAM OF FUNDING TO SUPPORT VARIOUS PROGRAMS WHILE SEEKING TO MAINTAIN THE PURCHASING POWER OF THE ENDOWMENT ASSETS IN PERPETUITY. ENDOWMENT ASSETS INCLUDE THOSE ASSETS OF DONOR-RESTRICTED FUNDS THAT THE ASSOCIATION MUST HOLD IN PERPETUITY OR FOR A DONOR-SPECIFIED PERIOD AS WELL AS BOARD-DESIGNATED FUNDS.

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS	CHANGE IN BENEFICIAL INTEREST IN PERPETUAL TRUST -87,405 INVESTMENT FEES -237,531 FINANCIAL INSTRUMENT 568,205 CHANGE IN VALUE OF GIFT ANNUITY -124,064

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS	FUNDRAISING EXPENSES -39,374 COST OF GOODS SOLD -33,059 RENTAL EXPENSES -3,032

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS	FUNDRAISING EXPENSES 39,374 COST OF GOODS SOLD 33,059 RENTAL EXPENSES 3,032

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS	INVESTMENT FEES 237,531

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
NEW ENGLAND DEACONESS ASSOCIATION

Employer identification number
04-2104763

Part I Fundraising Activities.

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

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a ☐ Mail solicitations

e ☐ Solicitation of non-government grants

b ☐ Internet and email solicitations

f ☐ Solicitation of government grants

c ☐ Phone solicitations

g ☐ Special fundraising events

d ☐ In-person solicitations
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No
- b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

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

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		CONCORD GOLF TOURNAMENT (event type)	ROCKRIDGE GOLF TOURNAMENT (event type)	(total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts	64,890	19,871		84,761
	2 Less Contributions	20,391	5,732		26,123
	3 Gross income (line 1 minus line 2)	44,499	14,139		58,638
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	27,849	5,683		33,532
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	2,489	3,353		5,842
	10 Direct expense summary Add lines 4 through 9 in column (d) ►				39,374
	11 Net income summary Subtract line 10 from line 3, column (d) ►				19,264

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

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

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

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

b If "No," explain _____

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

b If "Yes," explain _____

11 Does the organization conduct gaming activities with nonmembers?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
13 Indicate the percentage of gaming activity conducted in							
a The organization's facility	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 10%;">13a</td> <td style="width: 70%;"></td> <td style="width: 20%; text-align: right;">%</td> </tr> <tr> <td>13b</td> <td></td> <td style="text-align: right;">%</td> </tr> </table>	13a		%	13b		%
13a		%					
13b		%					
b An outside facility							

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

Name ►

Address ►

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

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

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

Name ►

Address ►

16 Gaming manager information

Name ►

Gaming manager compensation ► \$

Description of services provided ►

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions

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

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

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

Return Reference

Explanation

Schedule J (Form 990) <div>Department of the Treasury</div> <div>Internal Revenue Service</div>	<div> <div> Compensation Information </div> <div> For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees </div> <div> ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ▶ Attach to Form 990. ▶ Go to <u>www.irs.gov/Form990</u> for instructions and the latest information. </div> </div>	OMB No 1545-0047
		<div>2018</div>
		<div>Open to Public Inspection</div>
Name of the organization NEW ENGLAND DEACONESS ASSOCIATION		Employer identification number 04-2104763

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

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 are not listed on Form 990, Part VII.

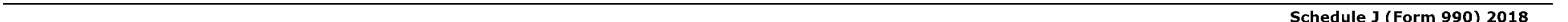
Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

Part III **Supplemental Information**

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

Return Reference	Explanation
PART I, LINE 7	THE COMPENSATION COMMITTEE DECIDES ON BONUSES FOR TOP MANAGEMENT ANNUALLY BASED ON GOALS ESTABLISHED AT THE OUTSET OF EACH YEAR SUCH AS FINANCIAL AND OCCUPANCY STANDARDS. IF TOP MANAGEMENT REACHES THE GOALS SET FOR THEM, THEY ARE GRANTED A BONUS.



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

Schedule K
(Form 990)

Supplemental Information on Tax-Exempt Bonds

- Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
- Attach to Form 990.
- Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
NEW ENGLAND DEACONESS ASSOCIATION

Employer identification number

04-2104763

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A MASSACHUSETTS DEVELOPMENT FINANCE AGENCY	04-3431814		07-03-2017	45,460,000	RE-FINANCE SERIES A&B 2011 AND 2014 BONDS		X		X		X

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired	960,000							
2	Amount of bonds legally defeased								
3	Total proceeds of issue	45,460,000							
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds								
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds								
11	Other spent proceeds	45,460,000							
12	Other unspent proceeds								
13	Year of substantial completion	2017							
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X							
15	Were the bonds issued as part of an advance refunding issue?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						

Part III

Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X							
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							
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %							
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 %							
6 Total of lines 4 and 5	0 %							
7 Does the bond issue meet the private security or payment test? . . .		X						
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . .								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

Part IV

Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?	X							
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X							
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X							
b Name of provider	MA DEVELOPMENT FINANCE AGENCY							
c Term of hedge	2300 0000000000 %							
d Was the hedge superintegrated?		X						
e Was the hedge terminated?		X						

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493317054059
SCHEDULE O (Form 990 or 990-EZ)	Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Go to <u>www.irs.gov/Form990</u> for the latest information.		OMB No 1545-0047
			2018
Department of the Treasury			Open to Public Inspection
Name of the organization NEW ENGLAND DEACONESS ASSOCIATION		Employer identification number 04-2104763	

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III	<p>NEW ENGLAND DEACONESS ASSOCIATION ("NEDA OR "DEACONESS") IS A NOT-FOR-PROFIT, NONSECTARIAN ORGANIZATION THAT HAS BEEN PROVIDING HEALTHCARE AND SOCIAL SERVICES SINCE 1889 ITS CORPO RATE OFFICES ARE LOCATED IN CONCORD, MASSACHUSETTS INFORMATION REGARDING THE HISTORY OF N EDA, THE BOARD OF DIRECTORS AND THE MANAGEMENT OF NEDA IS SET FORTH BELOW SUCH INFORMATION IS INTENDED ONLY AS A BRIEF OVERVIEW OF THOSE ASPECTS OF NEDA HISTORY ON NOVEMBER 1, 1889, THE NEW ENGLAND DEACONESS HOME AND TRAINING SCHOOL WAS INCORPORATED FOR THE PURPOSE OF UTILIZING THE ENERGIES OF WOMEN IN ACTIVE RELIGIOUS WORK, AND TO PROVIDE HOMES FOR THOSE NEEDING "REFUGE, CARE, AND SHELTER " IN 1900, THE NAME WAS CHANGED TO NEW ENGLAND DEACONES S ASSOCIATION NEDA'S FIRST BUILDING ON MASSACHUSETTS AVENUE IN BOSTON WAS USED AS A RESID ENCE FOR THOSE TRAINING AS DEACONESSSES BY THE MEDICAL PROFESSION UPON GRADUATION, MANY DE ACONESSES WERE SENT TO OTHER CITIES TO HELP ORGANIZE GROUPS FOR SIMILAR WORK TO FULFILL T HE URGENT NEED FOR A HOSPITAL FACILITY, THE NEW ENGLAND DEACONESS HOME AND TRAINING SCHOOL ACQUIRED THE HOUSE NEXT DOOR, WHICH IN 1896 WAS FORMALLY DEDICATED AS THE "DEACONESS HOSP ITAL " ON NOVEMBER 25, 1911, THE DEACONESS COTTAGE HOSPITAL IN CONCORD OPENED THROUGH DONA TIONS PROVIDED BY MR CHARLES EMERSON, DR THEODORE CHAMBERLIN AND MRS FOUCAR, ALL OF CON CORD, MASSACHUSETTS THIS HOSPITAL WAS RUN BY NEDA UNTIL 1924 WHEN IT WAS TURNED OVER TO T HE CITIZENS OF CONCORD AND RENAMED EMERSON HOSPITAL IN NOVEMBER 1913, THE HOME FOR AGED M ETHODIST WOMEN FORMALLY OPENED THIS FACILITY CHANGED ITS NAME TO THE DEACONESS HOUSE IN 1 971 OVER THE YEARS, NEW PROJECTS AND EXPANSIONS HAVE ENABLED NEDA TO BETTER SERVE ITS CLI ENTS IN 1964, NEDA'S FIRST NURSING HOME WAS BUILT IN CONCORD WITH 41 BEDS THE RIVERCREST SKILLED NURSING CARE COMMUNITY IN CONCORD WAS EXPANDED IN 1968, 1993 AND 2002 IN 1967, T HREE APARTMENT BUILDINGS (CONTAINING 12 UNITS) WERE BUILT IN CONCORD TO PROVIDE FOR AFFORD ABLE INDEPENDENT LIVING IN 1970, THE THREE-STORY CHAMBERLIN RESIDENTIAL CARE COMMUNITY, T HE SOLARIUM, AND THE DUVALL CHAPEL WERE COMPLETED IN 1971, ROCKRIDGE AT LAUREL PARK (NOW KNOWN AS ROCKRIDGE RETIREMENT COMMUNITY) WAS CONSTRUCTED AND BEGAN OPERATIONS IN NORTHAMPT ON, MASSACHUSETTS AS A 61 UNIT RESIDENTIAL CARE COMMUNITY IN 1994, NEWBURY COURT INDEPEN ENT LIVING COMMUNITY WAS BUILT AND OPENED IN CONCORD MORE RECENTLY, IN 2003, THROUGH A PA RTNERSHIP WITH COOPERATIVE ELDER SERVICES, A NEW ADULT DAY CARE CENTER OPENED IN CONCORD IN 2004, COTTAGES AND AN ASSISTED LIVING BUILDING WERE COMPLETED IN NORTHAMPTON, MASSACHUS ETTS WHICH ARE NOW FULLY OCCUPIED IN 2005, AN EXPANSION TO NEWBURY COURT IN CONCORD WAS C OMPLETED IN 2006, THE GARDENS MEMORY SUPPORT ASSISTED LIVING NEIGHBORHOOD OPENED AT ROCKR IDGE IN NORTHAMPTON, MASSACHUSETTS AND IN 2007, WESLEY WOODS, INDEPENDENT LIVING COTTAGE H OMES, OPENED IN GILFORD, NEW HAMPSHIRE ON THE FOOTHILLS OF GUNSTOCK MOUNTAIN AND A SECOND EXPANSION TO NEWBURY COURT AND</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III	<p>THE GARDENS MEMORY SUPPORT NEIGHBORHOOD OPENED IN CONCORD THE FINAL EXPANSION TO NEWBURY COURT OPENED IN 2009 IN CONCORD AND THE ENTIRE CONCORD COMMUNITY WAS RENAMED NEWBURY COURT DEACONESS ABUNDANT LIFE COMMUNITIES ("DALC"), THE PARENT COMPANY OF NEDA, IS PROUD OF ITS TRADITION OF REACHING OUT TO MEET AND SERVE THE CHANGING PHYSICAL, SOCIAL, AND SPIRITUAL NEEDS OF OLDER ADULTS OVER THE YEARS SINCE ITS FOUNDING IN 1889 IN THESE 124 YEARS, MANY WORTHWHILE OUTREACH PROGRAMS AND PROJECTS HAVE BEEN SUPPORTED, INCLUDING SPECIAL HOMES AND SERVICES FOR RETIRED WOMEN AND MEN, SUMMER CAMPS FOR NEEDY CHILDREN, NURSING HOMES FOR THOSE REQUIRING SKILLED CARE, SCHOLARSHIPS AND GRANTS FOR THOSE INVOLVED IN HEALTH SERVICES, AND MORE EACH YEAR DALC PROVIDES MILLIONS OF DOLLARS OF SUBSIDIZED CARE AND ACCOMMODATION TO OLDER ADULTS IN A VARIETY OF SETTINGS ITS MISSION IS FOCUSED AT CREATING COMMUNITY AND PROVIDING AGING SERVICES TO PEOPLE OF VARIOUS ECONOMIC MEANS OPERATIONAL OVERVIEW AND COMMUNITIES NEDA'S CURRENT STRATEGY IS PROVIDING CARE AND SERVICES TO OLDER ADULTS IN RESIDENTIAL SETTINGS JUST AS THE ORIGINAL DEACONESS MADE A DIFFERENCE IN THE LIVES OF THOSE THEY SERVED, NEDA CONTINUES TO WORK TO ENHANCE AND IMPROVE THE QUALITY OF LIFE FOR ITS RESIDENTS, THEIR FAMILIES AND THEIR COMMUNITIES THE NEW ENGLAND DEACONESS ASSOCIATION CORE VALUES STATEMENT WAS DEVELOPED THROUGH THE INPUT OF STAFF, RESIDENTS, FAMILIES, CORPORATORS, AND THE BOARD OF DIRECTORS IT DEFINES WHAT THE ORGANIZATION STANDS FOR AND WHY IT EXISTS AT ALL LEVELS OF THE ORGANIZATION THE CORE VALUE STATEMENT IS USED TO GUIDE THE CHOICES AND DECISIONS IT MAKES DEACONESS ABUNDANT LIFE CARES COMPASSIONATELY FOR OUR RESIDENTS, STAFF, VOLUNTEERS, AND THEIR FAMILIES WHILE SHARING ABUNDANT LIFE WITH AN ATTITUDE OF JOY, HOPE, AND COMMITMENT, REACHING OUT TO OUR COMMUNITY WITH A HOLISTIC FOCUS ON BODY, MIND, AND SPIRIT IN AN ENVIRONMENT WHICH LEADS TO CONTINUED EXCELLENCE AND FINANCIAL STRENGTH AS WE STRIVE FOR NEW AND INNOVATIVE WAYS TO BETTER SERVE OLDER ADULTS NEDA'S CURRENT OPERATIONS PROVIDE SERVICES AND FACILITIES THAT MEET THE CHANGING NEEDS OF OLDER ADULTS NEDA STRIVES TO ACHIEVE THE HIGHEST STANDARDS OF EXCELLENCE AND LEADERSHIP AS IT ENRICHES AND ENHANCES THE QUALITY OF LIFE FOR THOSE WITHIN NEDA'S CARE NEDA'S COMMITMENT TO ASSISTING OLDER ADULTS ALSO GOES BEYOND THE RESIDENTIAL SETTINGS TO INCLUDE SEMINARS AND SPEAKING ENGAGEMENTS TO HELP COMMUNITY GROUPS AND AGENCIES, AS WELL AS CHURCHES, TO BETTER CARE FOR THEIR CONSTITUENTS NEDA PRESENTLY OPERATES IN THREE LOCATIONS NEWBURY COURT IN CONCORD, MASSACHUSETTS SITUATED ON A MAGNIFICENT 35 ACRE SITE, THE CONCORD CAMPUS OVERLOOKS THE SUDBURY RIVER WITH ITS ROLLING MEADOWS AND ABUNDANT WILDLIFE THE PRISTINE PROPERTY IS IDEALLY LOCATED A SHORT DISTANCE FROM WALDEN POND, NEAR EMERSON HOSPITAL AND JUST ACROSS FROM THE CONCORD COUNTRY CLUB NEWBURY COURT INCLUDES 230 INDEPENDENT LIVING SUITES, 29 MEMORY SUPPORT ASSISTED LIVING UNITS (OU</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III	<p>R GARDENS NEIGHBORHOOD) AND 42 SKILLED NURSING UNITS (RIVERCREST REHAB AND WELLNESS CENTER) ALSO ON THE CONCORD CAMPUS IS NEDA'S OUTPATIENT REHABILITATION PROGRAM AND HOME HEALTH PROGRAM, AS WELL AS ADULT DAY CARE PROVIDED BY COOPERATIVE ELDER SERVICES, INC ROCKRIDGE IN NORTHAMPTON, MASSACHUSETTS ROCKRIDGE RETIREMENT COMMUNITY ("ROCKRIDGE") OFFERS 13 COTTAGES, 30 INDEPENDENT/ASSISTED LIVING APARTMENTS, 39 RESIDENTIAL CARE SUITES, AND 18 MEMORY SUPPORT ASSISTED LIVING SUITES, ALL CONNECTED VIA AN ENCLOSED CORRIDOR SYSTEM THE COMMUNITY PROVIDES SINGLES AND COUPLES, 62 OR OLDER, WITH A REWARDING RETIREMENT LIFESTYLE ON A 12-ACRE SITE ADJACENT TO THE FITZGERALD LAKE CONSERVATION AREA ESTABLISHED IN 1971, THE ROCKRIDGE GROUNDS, SURROUNDED BY THE COUNTRYSIDE, ENABLE RESIDENTS TO ENJOY SAFE WALKS ALONG PAVED WALKWAYS AND QUIET NATURE TRAILS ROCKRIDGE FEATURES FORMAL DINING, PRIVATE DINING, LIBRARY, PARLOR, LOUNGES, COMMUNITY ROOM, COUNTRY KITCHEN AND STORE, HAIR SALON, FITNESS ROOM, HOBBY/RECREATION ROOM, AN ELEVATOR TO ALL FLOORS, AND A GAZEBO NEAR THE OUTDOOR TERRACE WESLEY WOODS IN GILFORD, NEW HAMPSHIRE SET IN A WOODED AREA IN THE TOWN OF GILFORD, NEW HAMPSHIRE, WESLEY WOODS OFFERS A VARIETY OF RESIDENTIAL COTTAGE HOMES TO MATCH EACH PERSON'S NEEDS THERE ARE 22 INDEPENDENT LIVING COTTAGE HOMES WITH APPROVALS AND PERMITS FOR AN ADDITIONAL 18 FUTURE COTTAGE HOMES WESLEY WOODS IS LOCATED IN THE FOOTHILLS OF GUNSTOCK MOUNTAIN, NOT FAR FROM LAKE WINNIPESAUKEE AND JUST TWO MILES FROM THE CONVENIENCE OF DOWNTOWN LACONIA, WITH SHOPPING, BANKING AND MEDICAL SERVICES COMMUNITY SPACE IS AVAILABLE FOR PROGRAMS, FUNCTIONS, AND FITNESS WESLEY WOODS IN GILFORD IS A MEMBER OF THE NEDA RESIDENCY CARE AGREEMENTS ELIGIBILITY PRE-OCCUPANCY SCREENING THE RESIDENT, OR ONE OF THEM IN THE CASE OF UNITS HOUSING TWO PERSONS, MUST BE AT LEAST 62 YEARS OF AGE (55 FOR WESLEY WOODS) AT THE TIME HE OR SHE OCCUPIES AN INDEPENDENT LIVING UNIT AT NEDA THE RESIDENT IS REQUIRED TO HAVE A COMPLETE EXAMINATION BY A PHYSICIAN OF THE RESIDENT'S CHOICE AT THE RESIDENT'S EXPENSE AT THE TIME OF APPLICATION FOR RESIDENCY AT NEDA AND NOT MORE THAN 60 DAYS PRIOR TO MOVE-IN THE RESIDENT MUST FURNISH TO NEDA A REPORT OF THE PHYSICIAN CONDUCTING THE EXAMINATION ON A MEDICAL FORM TO BE PROVIDED BY NEDA</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III	<p>AT THE TIME OF RESERVATION, THE RESIDENT MUST FURNISH INFORMATION TO NEDA WITH RESPECT TO THE RESIDENT'S FINANCIAL RESOURCES DEMONSTRATING TO NEDA'S SATISFACTION THAT THE RESIDENT HAS THE FINANCIAL ABILITY TO PAY THE ENTRANCE FEE OR COMMUNITY FEE, THE MONTHLY FEE, CHARGES FOR ADDITIONAL SERVICES, AS HEREINAFTER DEFINED, AND PERSONAL LIVING EXPENSES DURING THE TERM OF THE RESIDENCY AGREEMENT. THE RESIDENT SHALL FURNISH UPDATED FINANCIAL INFORMATION TO NEDA NOT LESS THAN 60 DAYS PRIOR TO OCCUPANCY. NEDA RESERVES THE RIGHT TO DECLARE THE RESIDENCY AGREEMENT NULL AND VOID IF, BASED UPON ANY INFORMATION SUBMITTED BY THE RESIDENT, NEDA DETERMINES THAT THE RESIDENT DOES NOT MEET THE FINANCIAL CRITERIA FOR RESIDENCY ESTABLISHED BY NEDA FROM TIME TO TIME.</p> <p>SERVICES PROVIDED BY NEDA DURING THE RESIDENT'S OCCUPANCY OF AN INDEPENDENT LIVING UNIT, NEDA WILL PROVIDE THE RESIDENT WITH THE SERVICES DESCRIBED BELOW IN CONSIDERATION OF PAYMENT OF THE MONTHLY FEE. RESIDENTS HAVE THE OPTION OF TWO SERVICE PLANS - "THE FOUNDATION" AND "THE ADVANTAGE" AS DESCRIBED IN THE RESIDENCY AGREEMENT. UNDER THE FOUNDATION PACKAGE, RESIDENTS ARE PROVIDED WITH THE FOLLOWING SERVICES - SEWER, WATER, HEAT, AIR-CONDITIONING AND ELECTRICITY FOR THE INDEPENDENT LIVING UNIT, AND CENTRAL WIRING FOR CABLE TELEVISION, INTERNET HOOK-UP AND TELEPHONE HOOK-UP, - EMERGENCY ALERT SYSTEMS AND A SECURITY ACCESS SYSTEM MONITORED BY PERSONNEL OR BY ELECTRONIC DEVICES, - MAINTENANCE OF ALL GROUNDS AND COMMON AREAS, - LOCAL TRANSPORTATION TO DESIGNATED SHOPPING, BANKING, PLANNED GROUP EVENTS, MEDICAL FACILITIES, AND OTHER LOCAL DESTINATIONS ON A REGULARLY SCHEDULED BASIS, AND - A VARIETY OF SOCIAL, RECREATIONAL, EDUCATIONAL AND CULTURAL PROGRAMS. UNDER THE ADVANTAGE PACKAGE, RESIDENTS WILL BE PROVIDED WITH THE FOLLOWING ADDITIONAL SERVICES - THE EQUIVALENT OF ONE MEAL PER DAY AT THE COMMUNITY DINING ROOM (MEAL EQUIVALENTS MAY BE USED AT ANY TIME DURING THE MONTH FOR THE RESIDENT'S MEALS OR FOR GUEST DINING, AND ANY UNUSED MEAL ALLOCATIONS FOR ANY CALENDAR MONTH WILL BE FORFEITED AND MAY NOT BE APPLIED AS A CREDIT AGAINST MEAL CHARGES FOR ANY OTHER CALENDAR MONTH), AND - LIGHT HOUSEKEEPING, VACUUMING, DUSTING, BATHROOM AND KITCHEN CLEANING ON A SCHEDULED BASIS EVERY WEEK, AND WEEKLY FLAT LINEN SERVICE. ADDITIONAL SERVICES AS DESCRIBED BELOW SHALL BE AVAILABLE ON A FEE-FOR-SERVICE BASIS - HOUSEKEEPING BEYOND THAT DESCRIBED ABOVE, - LAUNDRY SERVICE FOR PERSONAL ITEMS OR MORE THAN DESCRIBED ABOVE, - TRANSPORTATION BEYOND THAT DESCRIBED ABOVE, - CATERING FOR SPECIAL OCCASIONS, - TRAY SERVICE FOR MEALS DELIVERED TO THE INDEPENDENT LIVING UNIT, - ADDITIONAL AND/OR GUEST MEALS BEYOND THOSE DESCRIBED ABOVE, - CO-ENTRY STORE PURCHASES, - SPA, BARBER AND BEAUTY SHOP SERVICES, - PERSONAL TRAINING SERVICES, - PERSONAL AND HOME CARE SERVICES, - MAINTENANCE AND REPAIRS FOR WHICH THE RESIDENT IS RESPONSIBLE, AND - OUTPATIENT REHABILITATION SERVICES. NEWBURY COURT RESIDENTS TRANSFERRING TO EITHER RIVERCREST WELLNES</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III	<p>S AND REHAB CENTER OR THE GARDENS RECEIVE A 20% DISCOUNT ON THE PRIVATE PAY RATE DURING THE RESIDENT'S OCCUPANCY IN THE MEMORY SUPPORT UNIT, NEDA WILL PROVIDE THE RESIDENT WITH THE SERVICES PRESCRIBED BELOW IN CONSIDERATION OF PAYMENT OF THE MONTHLY FEE. THE FOLLOWING ROUTINE SERVICES AND AMENITIES ARE INCLUDED IN THE BASE MONTHLY FEE - THREE MEALS DAILY, SERVED FAMILY STYLE IN THE GARDENS COUNTRY KITCHEN. MEAL CREDITS ARE NOT USED IN THE GARDENS PROGRAM. IF A RESIDENT IS OUT FOR A PERIOD EXCEEDING 14 DAYS, DUE TO EITHER A PLANNED OR UNPLANNED ABSENCE, A PRORATED MEAL CREDIT, COMMENCING THE DAY OF LEAVE, WILL BE CALCULATED INTO THE NEXT BILLING STATEMENT, - LAUNDRY SERVICES FOR PERSONAL ITEMS, ONE LOAD PER WEEK, - WEEKLY LIGHT HOUSEKEEPING SERVICES CONSISTING OF VACUUMING, DUSTING, CLEANING BATHROOM AND KITCHEN AREAS, - WEEKLY LAUNDRY SERVICES OF BED LINENS, - SAFETY CHECKS AT EACH MEAL, - TWENTY-FOUR HOURS OF PERSONAL ASSISTANCE PER MONTH FOR BATHING, DRESSING AND GROOMING, - SELF-ADMINISTERED MEDICATION MANAGEMENT SYSTEM FOR MEDICATION REMINDERS AND CUEING, - SPECIALIZED PROGRAM CALENDAR WITH FAILURE FREE ACTIVITIES. AT LEAST FOUR HOURS OF SCHEDULED PROGRAMMING PER DAY OF ENRICHMENT ACTIVITIES, AND - MONTHLY WELLNESS CHECKS, BLOOD PRESSURE SCREENINGS AND WEEKLY WEIGH-INS. FOR AN ADDITIONAL CHARGE, AS PART OF THE SERVICE PLAN OR SPECIFICALLY AT THE RESIDENT'S AND/OR FAMILY REQUEST, NEDA OFFERS THE FOLLOWING SPECIAL SERVICES - LAUNDRY SERVICES FOR PERSONAL ITEMS BEYOND SERVICE PACKAGE DETAIL, - TRAY SERVICE FOR RESIDENTS WHO ARE ILL (NO MORE THAN FOUR TIMES PER MONTH WITHOUT CHARGE), - ADDITIONAL PERSONAL CARE ASSISTANCE, LIMITED TO ONE PERSON ASSIST, NOT TO EXCEED 72 HOURS PER MONTH OF CARE, AND - HEAVY, NON-ROUTINE HOUSEKEEPING AND MAINTENANCE. THE RESIDENT MAY OBTAIN THE FOLLOWING OPTIONAL SERVICES AT THE RESIDENCE FOR AN ADDITIONAL CHARGE - GUEST MEALS, GUESTS ARE ENCOURAGED TO MAKE RESERVATIONS IN THE TRADITIONAL ASSISTED LIVING RESTAURANT (COUNTRY KITCHEN). RESERVATIONS MUST BE MADE WITH 48 HOURS NOTICE, - BARBER AND BEAUTY SERVICES, - PRIVATE DINING ROOM AVAILABLE FOR GUESTS ALONG WITH CATERING SERVICES, AND - SPECIAL OUTSIDE ACTIVITIES. FINANCIAL ASSISTANCE WITHOUT LIMITING NEDA'S RIGHT TO TERMINATE THE RESIDENCY AGREEMENT, IF THE SOLE REASON FOR THE RESIDENT'S FAILURE TO PAY THE MONTHLY FEE, OR ANY OTHER AMOUNTS DUE TO NEDA UNDER THE RESIDENCY AGREEMENT (COLLECTIVELY REFERRED TO HEREIN AS THE "RESIDENT'S FEE") IS DUE TO INSUFFICIENT FUNDS DUE TO CIRCUMSTANCES BEYOND THE CONTROL OF THE RESIDENT, THE FAILURE TO MAKE SUCH PAYMENTS WILL BE REVIEWED BY THE EXECUTIVE DIRECTOR AND BUSINESS OFFICE (THE "FINANCIAL REVIEW COMMITTEE") WITH THE RESIDENT OR HIS/HER REPRESENTATIVES. IF THE RESIDENT PRESENTS TO NEDA FACTS, WHICH IN THE FINANCIAL REVIEW COMMITTEE'S SOLE OPINION, JUSTIFY SPECIAL FINANCIAL CONSIDERATION, NEDA MAY, BUT SHALL NOT BE OBLIGATED TO DO SO, PARTLY OR WHOLLY SUBSIDIZE THE RESIDENT'S FEES, PROVIDED HOWEVER, THAT SUCH SUBSIDY WILL</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III	ILL NOT IMPAIR THE ABILITY OF NEDA TO ATTAIN ITS OBJECTIVES WHILE OPERATING ON A SOUND FIN ANCIAL BASIS NEDA RESERVES THE RIGHT TO ESTABLISH CONDITIONS TO SUCH SUBSIDY UPON TERMIN ATION OF THE RESIDENCY AGREEMENT, NEDA SHALL HAVE THE RIGHT TO RECOVER AGAINST THE RESIDEN T OR THE RESIDENT'S ESTATE THE AGGREGATE AMOUNT OF THE RESIDENT'S FEES THAT HAVE BEEN SUBS IDIZED BY NEDA, TOGETHER WITH INTEREST ON THE AMOUNT OF THE SUBSIDY AT AN ANNUAL RATE EQUA L TO THE PRIME RATE ESTABLISHED BY SOVEREIGN BANK OR ITS SUCCESSOR ON THE EFFECTIVE DATE O F TERMINATION PLUS 1% SUCH AMOUNT MAY BE DEDUCTED BY NEDA FROM THE AMOUNT OF ANY ENTRANCE FEE REFUND THAT MAY BE PAYABLE TO THE RESIDENT OR TO HIS OR HER ASSIGNEES OR TO THE RESID ENT'S ESTATE UNDER THE TERMS OF THE RESIDENCY AGREEMENT

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE SOLE MEMBER OF THE ORGANIZATION IS THE NEW ENGLAND DEACONESS ASSOCIATION - ABUNDANT LIFE COMMUNITIES, INC (EIN 26-0300617), PER THE ORGANIZATION'S BY-LAWS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	THE SOLE MEMBER OF THE ORGANIZATION, THE NEW ENGLAND DEACONESS ASSOCIATION - ABUNDANT LIFE COMMUNITIES, INC , HAS THE POWER TO ELECT THE DIRECTORS OF THE CORPORATION PER THE ORGANIZATION'S BY-LAWS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	THE SOLE MEMBER OF THE ORGANIZATION, THE NEW ENGLAND DEACONESS ASSOCIATION - ABUNDANT LIFE COMMUNITIES, INC , HAS THE POWER TO MAKE VARIOUS GOVERNANCE DECISIONS PER THE ORGANIZATION'S BY-LAWS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE PRESIDENT & CEO AND CHAIRPERSON OF THE BOARD INITIALLY REVIEW THE FORM 990 ALL COMMENTS ARE ADDRESSED AND A FINAL COPY OF THE FORM 990 IS DISTRIBUTED TO EVERY MEMBER OF THE BOARD BEFORE FILING

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	A CONFLICT OF INTEREST STATEMENT IS COMPLETED ANNUALLY BY OFFICERS, DIRECTORS, AND KEY EMPLOYEES THE PRESIDENT AND SECRETARY OF THE BOARD MONITOR THE POLICY FAMILY AND BUSINESS RELATIONSHIPS ARE EXPRESSLY MENTIONED IN THE POLICY BOARD MEMBERS AND OTHER INTERESTED PERSONS SHALL DISCLOSE ALL FACTS MATERIAL TO THE CONFLICT SUCH PERSON WILL NOT PARTICIPATE IN OR BE PRESENT TO HEAR DISCUSSIONS ON THE CONFLICT EXCEPT TO DISCLOSE MATERIAL FACTS AND RESPOND TO QUESTIONS THE PERSON WILL NOT VOTE ON ANY QUESTIONS REGARDING A CONFLICT

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	A COMPENSATION COMMITTEE REVIEWS AND DETERMINES THE SALARY INCREASE/DECREASE FOR THE PRESIDENT & CEO AS WELL AS OFFICERS AND KEY EMPLOYEES OF THE ORGANIZATION. COMPARABLE SALARIES FROM ORGANIZATIONS OF SIMILAR SIZE AND OPERATIONS ARE CONSIDERED WHEN DETERMINING COMPENSATION TO ENSURE THAT ALL OFFICER AND KEY EMPLOYEE COMPENSATION ARE WITHIN FAIR MARKET RANGE FOR THE INDUSTRY. ALL BOARD LEVEL DISCUSSIONS ON COMPENSATION ARE RECORDED IN BOARD MINUTES.

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	CHANGE IN BENEFICIAL INTEREST IN PERPETUAL TRUST -87,405 FINANCIAL INSTRUMENT 568,205 CHANGE IN VALUE OF GIFT ANNUITY -124,064

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 for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
NEW ENGLAND DEACONESS ASSOCIATION

Employer identification number
04-2104763

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
(1)SEASHORE POINT- DEACONESS INC 80 DEACONESS ROAD CONCORD, MA 01742 20-3088564	SKILLED NURSING/CCRC	MA	501(C)(3)	LINE 10	DEACONESS ABUNDANT LIFE COMMUNITIES INC		No
(2)NEDA MALDEN SENIOR LIVING INC 80 DEACONESS ROAD CONCORD, MA 01742 20-4553639	RETIREMENT COMMUNITY	MA	501(C)(3)	LINE 10	DEACONESS ABUNDANT LIFE COMMUNITIES INC		No
(3)DEACONESS ABUNDANT LIFE COMMUNITIES INC 80 DEACONESS ROAD CONCORD, MA 01742 26-0300617	ADMINISTRATIVE SUPPORT TO NEDA AND AFFILIATES	MA	501(C)(3)	LINE 12B, II	N/A		No
(4)THE LELAND HOME 21 NEWTON STREET WALTHAM, MA 02453 04-2104385	RETIREMENT COMMUNITY	MA	501(C)(3)	LINE 10	DEACONESS ABUNDANT LIFE COMMUNITIES INC		No

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No
(1) SEASHORE POINT CONDO CONDOMINIUM TRUST 100 ALDEN STREET PROVINCETOWN, MA 02657 38-3898387	CONDIMINIUM TRUST	MA	N/A	T					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?

a

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

b

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

c

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

d

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

e

Loans or loan guarantees by related organization(s)

f

Dividends from related organization(s)

g

Sale of assets to related organization(s)

h

Purchase of assets from related organization(s)

i

Exchange of assets with related organization(s)

j

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

k

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

l

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

m

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

n

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

o

Sharing of paid employees with related organization(s)

p

Reimbursement paid to related organization(s) for expenses

q

Reimbursement paid by related organization(s) for expenses

r

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

s

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

Yes

No

1a

No

1b

No

1c

No

1d

Yes

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

Yes

1m

No

1n

No

1o

Yes

1p

Yes

1q

Yes

1r

No

1s

No

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

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

Schedule R (Form 990) 2018

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

[illegible]

Part VII **Supplemental Information**

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

Return Reference	Explanation