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Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

Open to Public Inspection

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

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

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

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

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

D Employer identification number

04-2104763

E Telephone number

(978) 369-5151

G Gross receipts \$ 75,495,498

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 ▶

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

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) 3 17

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 15

5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) 5 740

6 Total number of volunteers (estimate if necessary) 6 160

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0

7b Net unrelated business taxable income from Form 990-T, line 39 7b 0

Revenue

8 Contributions and grants (Part VIII, line 1h) 417,325 184,805

9 Program service revenue (Part VIII, line 2g) 34,953,857 36,521,739

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 559,423 7,394,642

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 643,298 709,306

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 36,573,903 44,810,492

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 1,674 100

14 Benefits paid to or for members (Part IX, column (A), line 4) 0 0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 21,703,202 22,637,215

16a Professional fundraising fees (Part IX, column (A), line 11e) 0 0

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

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 14,842,961 16,008,833

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 36,547,837 38,646,148

19 Revenue less expenses. Subtract line 18 from line 12 26,066 6,164,344

Net Assets or Fund Balances

20 Total assets (Part X, line 16) 170,140,037 160,070,922

21 Total liabilities (Part X, line 26) 170,251,562 174,022,651

22 Net assets or fund balances. Subtract line 21 from line 20 -111,525 -13,951,729

Part II Signature Block

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

Sign Here

Signature of officer
Date 2020-11-13
JAMES MCGOWAN CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN P00760402

Firm's name ▶ BAKER TILLY US LLP

Firm's EIN ▶ 39-0859910

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

Phone no. (717) 740-4863

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. 11282Y

Form 990 (2019)

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 \$ 31,129,614 including grants of \$ 100) (Revenue \$ 36,521,739)
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 ► 31,129,614

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 | No |
| 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 |

Part IV Checklist of Required Schedules (continued)

| | | Yes | 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 |
| 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? If "Yes," complete Schedule J | 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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a | 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part I | 25b | No |
| 26 | Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | No |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | 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, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV | 28a | No |
| b | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | No |
| c | A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV | 28c | No |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | 29 | No |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | 30 | No |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | No |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II | 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? If "Yes," complete Schedule R, Part I | 33 | No |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 | 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)? If "Yes," complete Schedule R, Part V, line 2 | 35b | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 | 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? If "Yes," complete Schedule R, Part VI | 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 ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

| | | Yes | No |
|-----------|--|-----------|-----|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | 1a | 137 |
| 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 | |

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

| | | | | |
|--|---------------|------------|-----|----|
| 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 740 | | | |
| 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 | | |
| 9 Sponsoring organizations maintaining donor advised funds. | | | | |
| a 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? | | | | |
| 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 720, 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 | 17 | |
| | 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 | 15 | |
| 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 | |
| b | 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

Part VII**Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

- List all of the organization's **former** officers, key employees, 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.

See instructions for the order in which to list the persons above.

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) CHRISTOPHER SINTROS CEO/PRESIDENT | 32.00 8.00 | X | | X | | | | 293,709 | 0 | 23,881 |
| (2) JAMES MCGOWAN CFO | 32.00 8.00 | | | X | | | | 190,980 | 0 | 23,087 |
| (3) ELLEN LEVINSON DIRECTOR OF HEALTH SVCS | 40.00 | | | | X | | | 180,183 | 0 | 21,088 |
| (4) NANCY MARZILLI DIRECTOR OF HR | 32.00 8.00 | | | | X | | | 160,517 | 0 | 21,778 |
| (5) MARIE BARNEY DIRECTOR OF QUALITY & ADMIN OPS | 40.00 | | | | | X | | 162,957 | 0 | 5,612 |
| (6) ELIZABETH WINN EXECUTIVE DIRECTOR | 32.00 8.00 | | | | | X | | 136,687 | 0 | 21,564 |
| (7) CHRISTINE BATTISTI KEANE LELAND HOME EXEC DIR | 40.00 | | | | | X | | 139,819 | 0 | 4,195 |
| (8) ELLEN REUSCH DIRECTOR OF HEALTH SVCS | 40.00 | | | | | X | | 133,260 | 0 | 10,380 |
| (9) COLLEEN MCGUINNESS NURSING HOME ADMINISTRATOR | 40.00 | | | | | X | | 118,052 | 0 | 20,895 |
| (10) DR SUNITA HANJURA BOARD MEMBER | 1.00 0.50 | X | | | | | | 44,500 | 0 | 0 |
| (11) CAROL WILSON CHAIR | 1.00 0.50 | X | | X | | | | 0 | 0 | 0 |
| (12) JOHN YOUNG TREASURER | 1.00 0.50 | X | | X | | | | 0 | 0 | 0 |
| (13) REV DR JAMES MENTZER CLERK (RES. APRIL '19) | 1.00 0.50 | X | | X | | | | 0 | 0 | 0 |
| (14) WILLIAM LAWRENCE BOARD MEMBER | 1.00 | X | | | | | | 0 | 0 | 0 |
| (15) DAVID MURPHY BOARD MEMBER | 1.00 0.50 | X | | | | | | 0 | 0 | 0 |
| (16) GLENN BURLAMACHI BOARD MEMBER | 1.00 0.50 | X | | | | | | 0 | 0 | 0 |
| (17) DONNA WEST BOARD MEMBER | 1.00 5.00 | X | | | | | | 0 | 0 | 0 |

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (18) SHEILA WATTS BOARD MEMBER | 1.00 0.50 | X | | | | | | 0 | 0 | 0 |
| (19) HARRY HEDISON BOARD MEMBER | 1.00 0.50 | X | | | | | | 0 | 0 | 0 |
| (20) DONALD MACKENZIE BOARD MEMBER | 1.00 0.50 | X | | | | | | 0 | 0 | 0 |
| (21) COLLEEN WILLIAMS BOARD MEMBER (RES. APRIL '19) | 1.00 0.50 | X | | | | | | 0 | 0 | 0 |
| (22) REV MATTHEW J WISELL BOARD MEMBER | 1.00 1.50 | X | | | | | | 0 | 0 | 0 |
| (23) HONORABLE JOHN C CRATSLEY BOARD MEMBER | 1.00 0.50 | X | | | | | | 0 | 0 | 0 |
| (24) KENNETH GRINNELL BOARD MEMBER | 1.00 0.50 | X | | | | | | 0 | 0 | 0 |
| (25) MARILYN MUDRY BOARD MEMBER | 1.00 0.50 | X | | | | | | 0 | 0 | 0 |
| 1b Sub-Total | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | | 1,560,664 | 0 | 152,480 |

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 **18**

| | Yes | No |
|---|-----|----|
| 3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | | 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? If "Yes," complete Schedule J for such individual | 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? If "Yes," complete Schedule J for such person | | 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) Name and business address | (B) Description of services | (C) Compensation |
|--|--------------------------------------|---------------------|
| HERITAGE HEALTHCARE SERVICES INC 1009 RESERVOIR AVENUE CRANSTON, RI 02910 | CLEANING SERVICES | 247,524 |
| PROPERTIES INC 130 OVERLAND ROAD WALTHAM, MA 02451 | PROPERTY MANAGEMENT SERVICES | 176,112 |
| RAINTECH SOUND & COMMUNICATION 250 SHELTON RD MANCHESTER, CT 06052 | ALARM & MONITORING SYSTEM CONSULTANT | 146,254 |
| AMY CHICK DBA BATTLE RD FIN CON GRO, 336 BAKER AVE UNIT 1-10 CONCORD, MA 01742 | FINANCIAL & FUND RAISING CONSULTANT | 125,313 |

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 **4**

| | | | | | |
|--|--|----------------------|---|----------------------------------|---|
| Form 990 (2019) | | Page 9 | | | |
| Part VIII | | Statement of Revenue | | | |
| Check if Schedule O contains a response or note to any line in this Part VIII <input type="checkbox"/> | | | | | |
| | | (A) | (B) | (C) | (D) |
| | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 |
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns | 1a | | | |
| | b Membership dues | 1b | | | |
| | c Fundraising events | 1c | 21,290 | | |
| | d Related organizations | 1d | | | |
| | e Government grants (contributions) | 1e | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 163,515 | | |
| | g Noncash contributions included in lines 1a - 1f: \$ | 1g | | | |
| | h Total. Add lines 1a-1f ▶ | | 184,805 | | |
| Program Service Revenue | 2a PATIENT SERVICE REVENUE | Business Code | | | |
| | | 623000 | 34,745,193 | 34,745,193 | |
| | b ENTRANCE FEES | 900099 | 1,590,492 | 1,590,492 | |
| | c CHAMBERLIN APARTMENTS | 623000 | 131,524 | 131,524 | |
| | d RESIDENT FEES | 623000 | 54,530 | 54,530 | |
| | e | | | | |
| | f All other program service revenue. | | | | |
| g Total. Add lines 2a-2f. ▶ | | 36,521,739 | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) ▶ | | 1,605,309 | | 1,605,309 |
| | 4 Income from investment of tax-exempt bond proceeds ▶ | | | | |
| | 5 Royalties ▶ | | | | |
| | 6a Gross rents | 6a | (i) Real 71,961 | (ii) Personal | |
| | b Less: rental expenses | 6b | 4,874 | | |
| | c Rental income or (loss) | 6c | 67,087 | | |
| | d Net rental income or (loss) ▶ | | 67,087 | | 67,087 |
| | 7a Gross amount from sales of assets other than inventory | 7a | (i) Securities 36,413,558 | (ii) Other | |
| | b Less: cost or other basis and sales expenses | 7b | 30,616,858 | 7,367 | |
| | c Gain or (loss) | 7c | 5,796,700 | -7,367 | |
| | d Net gain or (loss) ▶ | | 5,789,333 | | 5,789,333 |
| | 8a Gross income from fundraising events (not including \$ 21,290 of contributions reported on line 1c). See Part IV, line 18 | 8a | 43,224 | | |
| | b Less: direct expenses | 8b | 28,001 | | |
| | c Net income or (loss) from fundraising events ▶ | | 15,223 | | 15,223 |
| | 9a Gross income from gaming activities. See Part IV, line 19 | 9a | | | |
| | b Less: direct expenses | 9b | | | |
| | c Net income or (loss) from gaming activities ▶ | | | | |
| | 10a Gross sales of inventory, less returns and allowances | 10a | 34,993 | | |
| | b Less: cost of goods sold | 10b | 27,906 | | |
| | c Net income or (loss) from sales of inventory ▶ | | 7,087 | | 7,087 |
| Miscellaneous Revenue | Business Code | | | | |
| 11a ADMINISTRATIVE ALLOCATIONS | 900099 | 202,479 | | 202,479 | |
| b MEALS | 900099 | 185,953 | | 185,953 | |
| c PRIVATE FUNCTIONS | 900099 | 63,590 | | 63,590 | |
| d All other revenue | | 167,887 | | 167,887 | |
| e Total. Add lines 11a-11d ▶ | | 619,909 | | | |
| 12 Total revenue. See instructions ▶ | | 44,810,492 | 36,521,739 | 0 | 8,103,948 |

Form 990 (2019)

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 | 100 | 100 | | |
| 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, lines 15 and 16. | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 915,222 | 741,448 | 173,774 | |
| 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 | 17,498,574 | 13,585,154 | 3,913,420 | |
| 8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) | 679,142 | 363,067 | 316,075 | |
| 9 Other employee benefits | 1,947,274 | 1,303,224 | 644,050 | |
| 10 Payroll taxes | 1,597,003 | 1,285,908 | 311,095 | |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | 137,125 | | 137,125 | |
| c Accounting | 80,747 | | 80,747 | |
| d Lobbying | 2,733 | | 2,733 | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 247,118 | | 247,118 | |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) | 2,498,819 | 2,319,705 | 179,114 | |
| 12 Advertising and promotion | 201,246 | | 201,246 | |
| 13 Office expenses | 1,256,627 | 914,201 | 342,426 | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 2,852,375 | 2,829,042 | 23,333 | |
| 17 Travel | 91,865 | 59,683 | 32,182 | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | 1,474,412 | 1,474,412 | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 4,407,111 | 4,404,566 | 2,545 | |
| 23 Insurance | 395,858 | 39,566 | 356,292 | |
| 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 UBIT TAX EXPENSE | 769 | 769 | | |
| b FOOD | 1,427,174 | 1,399,976 | 27,198 | |
| c BAD DEBT EXPENSE | 301,271 | | 301,271 | |
| d MEDICAL SUPPLIES | 290,154 | 290,154 | | |
| e All other expenses | 343,429 | 118,639 | 224,790 | |
| 25 Total functional expenses. Add lines 1 through 24e | 38,646,148 | 31,129,614 | 7,516,534 | 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 | | 6,271 | 1 | 10,507 | |
| | 2 | Savings and temporary cash investments | | 23,325,255 | 2 | 26,928,833 | |
| | 3 | Pledges and grants receivable, net | | | 3 | | |
| | 4 | Accounts receivable, net | | 1,808,422 | 4 | 2,697,232 | |
| | 5 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | | 5 | | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | | 6 | | |
| | 7 | Notes and loans receivable, net | | | 7 | | |
| | 8 | Inventories for sale or use | | 76,639 | 8 | 76,641 | |
| | 9 | Prepaid expenses and deferred charges | | 266,932 | 9 | 361,896 | |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a | 131,939,392 | | | |
| | b | Less: accumulated depreciation | 10b | 54,212,104 | 80,238,332 | 10c | 77,727,288 |
| | 11 | Investments—publicly traded securities | | 40,875,912 | 11 | 49,060,767 | |
| | 12 | Investments—other securities. See Part IV, line 11 | | | 12 | | |
| | 13 | Investments—program-related. See Part IV, line 11 | | | 13 | | |
| | 14 | Intangible assets | | 24,953 | 14 | 7,342 | |
| | 15 | Other assets. See Part IV, line 11 | | 23,517,321 | 15 | 3,200,416 | |
| 16 | Total assets. Add lines 1 through 15 (must equal line 34) | | 170,140,037 | 16 | 160,070,922 | | |
| Liabilities | 17 | Accounts payable and accrued expenses | | 2,765,752 | 17 | 2,847,823 | |
| | 18 | Grants payable | | | 18 | | |
| | 19 | Deferred revenue | | 13,736,451 | 19 | 8,040,082 | |
| | 20 | Tax-exempt bond liabilities | | 42,824,700 | 20 | 41,879,272 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 714,320 | 21 | 567,719 | |
| | 22 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | | 22 | | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | | 23 | | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | | 24 | | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D | | 110,210,339 | 25 | 120,687,755 | |
| | 26 | Total liabilities. Add lines 17 through 25 | | 170,251,562 | 26 | 174,022,651 | |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | | | | |
| | 27 | Net assets without donor restrictions | | -7,923,305 | 27 | -22,265,921 | |
| | 28 | Net assets with donor restrictions | | 7,811,780 | 28 | 8,314,192 | |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | | | | |
| | 29 | Capital stock or trust principal, or current funds | | | 29 | | |
| | 30 | Paid-in or capital surplus, or land, building or equipment fund | | | 30 | | |
| | 31 | Retained earnings, endowment, accumulated income, or other funds | | | 31 | | |
| 32 | Total net assets or fund balances | | -111,525 | 32 | -13,951,729 | | |
| 33 | Total liabilities and net assets/fund balances | | 170,140,037 | 33 | 160,070,922 | | |

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 | 44,810,492 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 38,646,148 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 6,164,344 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | -111,525 |
| 5 | Net unrealized gains (losses) on investments | 5 | 1,398,080 |
| 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 | -21,402,628 |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | -13,951,729 |

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 (2019)

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 2019 AT RIVERCREST WAS 91%, THE GARDENS 98%, AND INDEPENDENT LIVING 96%.

SCHEDULE A
(Form 990 or 990-EZ)

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 instructions and the latest information.

OMB No. 1545-0047

2019

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 | | | | | | |

Part II

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

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

| | | | | | | | |
|---|---|----------|----------|----------|----------|----------|-----------|
| Section A. Public Support | | | | | | | |
| | Calendar year (or fiscal year beginning in) ▶ | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
| 1 | Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . . | | | | | | |
| 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) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (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 2019 (line 6, column (f) divided by line 11, column (f)) | | | | | 14 | |
| 15 | Public support percentage for 2018 Schedule A, Part II, line 14 | | | | | 15 | |
| 16a | 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | | | | | |
| b | 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | | | | | |
| 17a | 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | | | | | |
| b | 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <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) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|---|------------|------------|------------|------------|------------|-------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 265,940 | 807,562 | 610,407 | 417,325 | 184,805 | 2,286,039 |
| 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 | 27,942,278 | 30,400,664 | 32,026,663 | 34,953,857 | 36,521,739 | 161,845,201 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | 326,465 | 337,797 | 226,690 | 282,872 | 328,688 | 1,502,512 |
| 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 | 28,534,683 | 31,546,023 | 32,863,760 | 35,654,054 | 37,035,232 | 165,633,752 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | 13,695 | 18,186 | 10,100 | | 1,994 | 43,975 |
| 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. | 13,695 | 18,186 | 10,100 | | 1,994 | 43,975 |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 165,589,777 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|--|------------|------------|------------|------------|------------|-------------|
| 9 Amounts from line 6. | 28,534,683 | 31,546,023 | 32,863,760 | 35,654,054 | 37,035,232 | 165,633,752 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 970,130 | 1,012,908 | 1,092,907 | 1,143,790 | 1,677,270 | 5,897,005 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. | | | | | | |
| c Add lines 10a and 10b. | 970,130 | 1,012,908 | 1,092,907 | 1,143,790 | 1,677,270 | 5,897,005 |
| 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.) | 408,298 | 404,168 | 196,498 | 281,268 | 369,438 | 1,659,670 |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | 29,913,111 | 32,963,099 | 34,153,165 | 37,079,112 | 39,081,940 | 173,190,427 |
| 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 2019 (line 8, column (f) divided by line 13, column (f)) | 15 | 95.610 % |
| 16 Public support percentage from 2018 Schedule A, Part III, line 15 | 16 | 95.770 % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|---------|
| 17 Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f)) | 17 | 3.400 % |
| 18 Investment income percentage from 2018 Schedule A, Part III, line 17 | 18 | 3.210 % |

- 19a 33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☒
- b 33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV

Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

Part V

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

| | | | |
|----------------------------------|--|--|-----------------------------|
| 1 | | <input type="checkbox"/> Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E. | |
| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3 | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 | |
| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (explain in detail in Part VI): | | |
| 2 | Acquisition indebtedness applicable to non-exempt use assets | 2 | |
| 3 | Subtract line 2 from line 1d | 3 | |
| 4 | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by .035 | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |
| Section C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 | Enter 85% of line 1 | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 | Enter greater of line 2 or line 3 | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) | | |

Part V

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

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

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

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

| |
|-------------------------------------|
| Facts And Circumstances Test |
| |

990 Schedule A, Supplemental Information

| Return Reference | Explanation |
|---|---|
| SCHEDULE A, PART III, LINE 12, EXPLANATION OF OTHER INCOME: | OTHER INCOME - 2015 AMOUNT: \$ 171,914. 2016 AMOUNT: \$ 152,345. 2017 AMOUNT: \$ 136,576. 2018 AMOUNT: \$ 124,211. 2019 AMOUNT: \$ 113,335. ADMINISTRATIVE ALLOCATIONS - 2015 AMOUNT: \$ 236,384. 2016 AMOUNT: \$ 251,823. 2017 AMOUNT: \$ 59,922. 2018 AMOUNT: \$ 157,057. 2019 AMOUNT : \$ 212,879. NON-CHARITABLE FUNDRAISING RECEIPTS - 2019 AMOUNT: \$ 43,224. |

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

2019

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? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4a | Was a correction made? | <input type="checkbox"/> Yes <input type="checkbox"/> 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? | <input type="checkbox"/> Yes <input type="checkbox"/> 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? | <input type="checkbox"/> Yes <input type="checkbox"/> 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) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (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 | | 2,733 |
| j | Total. Add lines 1c through 1i | | | 2,733 |
| 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)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

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 | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register | 2d |

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) 2019

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 | 34,781,836 | 36,899,294 | 31,594,994 | 28,173,302 | 28,905,634 |
| b Contributions | | | | 1,087,695 | |
| c Net investment earnings, gains, and losses | 7,088,202 | -2,117,458 | 5,304,299 | 2,333,997 | -732,178 |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | 95 |
| f Administrative expenses | | | | | 59 |
| g End of year balance | 41,870,038 | 34,781,836 | 36,899,294 | 31,594,994 | 28,173,302 |

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 | | 112,114,546 | 43,625,483 | 68,489,063 |
| c Leasehold improvements | | 9,622,560 | 5,394,336 | 4,228,224 |
| d Equipment | | 7,778,696 | 4,051,759 | 3,726,937 |
| e Other | | 2,408,405 | 1,140,526 | 1,267,879 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶ | | | | 77,727,288 |

Schedule D (Form 990) 2019

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) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.) ▶ | |

Part X

Other Liabilities.

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

| 1. (a) Description of liability | (b) Book value |
|---|----------------|
| (1) Federal income taxes | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) ▶ | 120,687,755 |

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

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

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

| | | | |
|----------|--|-----------|-------------|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 24,619,607 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| a | Net unrealized gains (losses) on investments | 2a | 1,398,080 |
| b | Donated services and use of facilities | 2b | |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIII.) | 2d | -21,649,746 |
| e | Add lines 2a through 2d | 2e | -20,251,666 |
| 3 | Subtract line 2e from line 1 | 3 | 44,871,273 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1 : | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII.) | 4b | -60,781 |
| c | Add lines 4a and 4b | 4c | -60,781 |
| 5 | Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) | 5 | 44,810,492 |

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

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

| | | | |
|----------|---|-----------|------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 38,459,811 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| a | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIII.) | 2d | 60,781 |
| e | Add lines 2a through 2d | 2e | 60,781 |
| 3 | Subtract line 2e from line 1 | 3 | 38,399,030 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1 : | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII.) | 4b | 247,118 |
| c | Add lines 4a and 4b | 4c | 247,118 |
| 5 | Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.) | 5 | 38,646,148 |

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

| Return Reference | Explanation |
|------------------|-------------|
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| | |
| | |

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 ESCROW 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 94,597. INVESTMENT FEES -247,118. CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT -1,949,057. CHANGE IN VALUE OF GIFT ANNUITY 107,970. NET ASSET TRANSFER -19,656,138. |

| Supplemental Information | |
|---------------------------------------|---|
| Return Reference | Explanation |
| PART XI, LINE 4B - OTHER ADJUSTMENTS: | FUNDRAISING EXPENSES -28,001. COST OF GOODS SOLD -27,906. RENTAL EXPENSES -4,874. |

| Supplemental Information | |
|--|--|
| Return Reference | Explanation |
| PART XII, LINE 2D - OTHER ADJUSTMENTS: | FUNDRAISING EXPENSES 28,001. COST OF GOODS SOLD 27,906. RENTAL EXPENSES 4,874. |

| Supplemental Information | |
|--|--------------------------|
| Return Reference | Explanation |
| PART XII, LINE 4B - OTHER ADJUSTMENTS: | INVESTMENT FEES 247,118. |

| | | |
|------------------------------------|--|---------------------------|
| SCHEDULE G (Form 990 or 990-EZ) | <div>Supplemental Information Regarding Fundraising or Gaming Activities</div> <div>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.</div> | OMB No. 1545-0047 |
| | | 2019 |
| | | 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

b ☐ Internet and email solicitations

c ☐ Phone solicitations

d ☐ In-person solicitations

e ☐ Solicitation of non-government grants

f ☐ Solicitation of government grants

g ☐ Special fundraising events
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|---|---------------|--|----|-----------------------------------|---|---|
| | | Yes | No | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 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.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events |
|--|---|---|--------------|------------------|---------------------------------|
| | | CONCORD GOLF TOURNAMENT (event type) | (event type) | (total number) | (add col. (a) through col. (c)) |
| Revenue | 1 Gross receipts | 64,514 | | | 64,514 |
| | 2 Less: Contributions | 21,290 | | | 21,290 |
| | 3 Gross income (line 1 minus line 2) | 43,224 | | | 43,224 |
| | | | | | |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | 27,687 | | | 27,687 |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | 314 | | | 314 |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) ▶ | | | | 28,001 |
| 11 Net income summary. Subtract line 10 from line 3, column (d) ▶ | | | | 15,223 | |

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

| | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col.(a) through col.(c)) |
|-----------------|---|---|---|---|--|
| Revenue | 1 Gross revenue | | | | |
| | 2 Cash prizes | | | | |
| | 3 Noncash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| 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 | 13a | % |
| b | An outside facility | 13b | % |

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

Name ►

Address ►

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

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

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

Name ►

Address ►

16 Gaming manager information:

Name ►

Gaming manager compensation ► \$

Description of services provided ►

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

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

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

| | | |
|---|---|--|
| Schedule J (Form 990) | Compensation Information | OMB No. 1545-0047 |
| | | 2019 |
| | | |
| Department of the Treasury Internal Revenue Service | For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information. | |
| 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"/> Housing allowance or residence for personal use | | |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence | | |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees | | |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) | | |
| b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain | | 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 on 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"/> Written employment contract | | |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study | | |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee | | |
| 4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: | | | |
| a Receive a severance payment or change-of-control payment? | | 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? | | 4c | No |
| If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. | | | |
| 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? | | 5b | No |
| If "Yes," on line 5a or 5b, describe in Part III. | | | |
| 6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: | | | |
| a The organization? | | 6a | No |
| b Any related organization? | | 6b | No |
| If "Yes," on line 6a or 6b, describe in Part III. | | | |
| 7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described 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.

[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 instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
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 | 1,975,000 | | | | | | | |
| 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 of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? | X | | | | | | | |
| 15 | Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2018, 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 | 2200.0000000000 % | | | | | | | |
| 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).

| | | | |
|---|--|--|----------------------------------|
| efile GRAPHIC print - DO NOT PROCESS | | As Filed Data - | DLN: 93493318098290 |
| 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 |
| | | | 2019 |
| Department of the Treasury Internal Revenue Service | | | Open to Public Inspection |
| Name of the organization NEW ENGLAND DEACONESS ASSOCIATION | | Employer identification number 04-2104763 | |

| 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 CORPORATE OFFICES ARE LOCATED IN CONCORD, MASSACHUSETTS. INFORMATION REGARDING THE HISTORY OF NEDA, 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 DEACONESS ASSOCIATION. NEDA'S FIRST BUILDING ON MASSACHUSETTS AVENUE IN BOSTON WAS USED AS A RESIDENCE FOR THOSE TRAINING AS DEACONESSSES BY THE MEDICAL PROFESSION. UPON GRADUATION, MANY DEACONESSSES WERE SENT TO OTHER CITIES TO HELP ORGANIZE GROUPS FOR SIMILAR WORK. TO FULFILL THE 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 HOSPITAL." ON NOVEMBER 25, 1911, THE DEACONESS COTTAGE HOSPITAL IN CONCORD OPENED THROUGH DONATIONS PROVIDED BY MR. CHARLES EMERSON, DR. THEODORE CHAMBERLIN AND MRS. FOUCAR, ALL OF CONCORD, MASSACHUSETTS. THIS HOSPITAL WAS RUN BY NEDA UNTIL 1924 WHEN IT WAS TURNED OVER TO THE CITIZENS OF CONCORD AND RENAMED EMERSON HOSPITAL. IN NOVEMBER 1913, THE HOME FOR AGED METHODIST WOMEN FORMALLY OPENED. THIS FACILITY CHANGED ITS NAME TO THE DEACONESS HOUSE IN 1971. OVER THE YEARS, NEW PROJECTS AND EXPANSIONS HAVE ENABLED NEDA TO BETTER SERVE ITS CLIENTS. 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, THREE APARTMENT BUILDINGS (CONTAINING 12 UNITS) WERE BUILT IN CONCORD TO PROVIDE FOR AFFORDABLE INDEPENDENT LIVING. IN 1970, THE THREE-STORY CHAMBERLIN RESIDENTIAL CARE COMMUNITY, THE 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 NORTHAMPTON, MASSACHUSETTS AS A 61 UNIT RESIDENTIAL CARE COMMUNITY. IN 1994, NEWBURY COURT INDEPENDENT LIVING COMMUNITY WAS BUILT AND OPENED IN CONCORD. MORE RECENTLY, IN 2003, THROUGH A PARTNERSHIP 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, MASSACHUSETTS WHICH ARE NOW FULLY OCCUPIED. IN 2005, AN EXPANSION TO NEWBURY COURT IN CONCORD WAS COMPLETED. IN 2006, THE GARDENS MEMORY SUPPORT ASSISTED LIVING NEIGHBORHOOD OPENED AT ROCKRIDGE IN NORTHAMPTON, MASSACHUSETTS AND IN 2007, WESLEY WOODS, INDEPENDENT LIVING COTTAGE HOMES, 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 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, 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, 46 RESIDENTIAL CARE SUITES, 26 MEMORY SUPPORT ASSISTED LIVING SUITES, AND 25 INDEPENDENT LIVING UNITS. 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. 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 WELLES</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 T HE RESIDENT'S OCCUPANCY IN THE MEMORY SUPPORT UNIT, NEDA WILL PROVIDE THE RESIDENT WITH TH E 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 GARDE NS PROGRAM. IF A RESIDENT IS OUT FOR A PERIOD EXCEEDING 14 DAYS, DUE TO EITHER A PLANNED O R UNPLANNED ABSENCE, A PRORATED MEAL CREDIT, COMMENCING THE DAY OF LEAVE, WILL BE CALCULAT ED INTO THE NEXT BILLING STATEMENT; - LAUNDRY SERVICES FOR PERSONAL ITEMS; ONE LOAD PER WE EK; - WEEKLY LIGHT HOUSEKEEPING SERVICES CONSISTING OF VACUUMING, DUSTING, CLEANING BATHRO OM AND KITCHEN AREAS; - WEEKLY LAUNDRY SERVICES OF BED LINENS; - SAFETY CHECKS AT EACH MEA L; - 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 SCHEDULE D PROGRAMMING PER DAY OF ENRICHMENT ACTIVITIES; AND - MONTHLY WELLNESS CHECKS, BLOOD PRESS URE 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 SPECIA L SERVICES: - LAUNDRY SERVICES FOR PERSONAL ITEMS BEYOND SERVICE PACKAGE DETAIL; - TRAY SE RVICE FOR RESIDENTS WHO ARE ILL (NO MORE THAN FOUR TIMES PER MONTH WITHOUT CHARGE); - ADDI TIONAL 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 OBT AIN THE FOLLOWING OPTIONAL SERVICES AT THE RESIDENCE FOR AN ADDITIONAL CHARGE: - GUEST MEA LS; GUESTS ARE ENCOURAGED TO MAKE RESERVATIONS IN THE TRADITIONAL ASSISTED LIVING RESTAURA NT (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 - S PECIAL 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 REFERRE D TO HEREIN AS THE "RESIDENT'S FEE") IS DUE TO INSUFFICIENT FUNDS DUE TO CIRCUMSTANCES BEY OND 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 RESIDE NT OR HIS/HER REPRESENTATIVES. IF THE RESIDENT PRESENTS TO NEDA FACTS, WHICH IN THE FINANC IAL REVIEW COMMITTEE'S SOLE OPINION, JUSTIFY SPECIAL FINANCIAL CONSIDERATION, NEDA MAY, BU T SHALL NOT BE OBLIGATED TO DO SO, PARTLY OR WHOLLY SUBSIDIZE THE RESIDENT'S FEES; PROVIDE D HOWEVER, THAT SUCH SUBSIDY W</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 94,597. CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT -1,949,057. CHANGE IN VALUE OF GIFT ANNUITY 107,970. NET ASSET TRANSFER -19,656,138. |

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

2019

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 |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
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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 |
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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 | |
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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 |
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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 |
|-------------------------------------|----------------------------------|------------------------|--|
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Schedule R (Form 990) 2019

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 |
|------------------|-------------|
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