

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

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public
Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 07-01-2017, and ending 06-30-2018

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

C Name of organization
Western New England University
% RICHARD A WAGNER
Doing business as
Number and street (or P O box if mail is not delivered to street address) Room/suite
1215 Wilbraham Road
City or town, state or province, country, and ZIP or foreign postal code
Springfield, MA 01119

D Employer identification number
04-2108376
E Telephone number
(413) 782-1288
G Gross receipts \$ 171,539,457

F Name and address of principal officer
Anthony Caprio
1215 Wilbraham Road
Springfield, MA 01119

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.WNE.EDU

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1951

M State of legal domicile MA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE UNIVERSITY IS A PRIVATE EDUCATIONAL INSTITUTION WHICH AWARDS UNDERGRADUATE, MASTER, AND DOCTORAL DEGREES IN ARTS AND SCIENCES, BUSINESS, ENGINEERING, PHARMACY, AND LAW

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)	35
4 Number of independent voting members of the governing body (Part VI, line 1b)	32
5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	2,708
6 Total number of volunteers (estimate if necessary)	936
7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, line 34	11,511

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	9,981,476	5,572,164
9 Program service revenue (Part VIII, line 2g)	142,946,102	145,774,812
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,319,344	6,699,500
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	876,384	966,821
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	156,123,306	159,013,297

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	44,863,822	47,546,340
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)	72,159,310	72,361,193
16a Professional fundraising fees (Part IX, column (A), line 11e)	20,896	13,725
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,186,557		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	38,352,978	37,881,302
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	155,397,006	157,802,560
19 Revenue less expenses Subtract line 18 from line 12	726,300	1,210,737

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	236,589,814	250,964,674
21 Total liabilities (Part X, line 26)	109,672,256	124,351,576
22 Net assets or fund balances Subtract line 21 from line 20	126,917,558	126,613,098

Part II Signature Block

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

Sign Here Signature of officer: ***** Date: 2019-05-08

RICHARD WAGNER VP FIN AND ADMIN
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name: SHYAMALEE JOSEPH
Preparer's signature: SHYAMALEE JOSEPH
Date: _____
Check if self-employed PTIN: P01085371
Firm's name: ▶ KPMG LLP Firm's EIN: _____
Firm's address: ▶ 60 SOUTH STREET Phone no: (617) 998-1000
BOSTON, MA 02111

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

SEE SCHEDULE O

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses \$ 95,008,299 including grants of \$ 41,673,907) (Revenue \$ 95,394,049)
See Additional Data























4b (Code) (Expenses \$ 27,939,914 including grants of \$ 5,872,433) (Revenue \$ 28,418,005)
See Additional Data

4c (Code) (Expenses \$ 17,583,176 including grants of \$) (Revenue \$ 22,572,071)
See Additional Data

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

4e Total program service expenses ▶ 140,531,389

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 		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 	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 	Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 		No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 	Yes	
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV 	Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV 		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV 	Yes	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) 		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 		No

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		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? <i>If "Yes," complete Schedule I, Parts I and III</i>	Yes	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	Yes	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		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?		No
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		No
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	Yes	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	Yes	
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		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	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to 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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (35); 1b Enter the number of voting members included in line 1a, above, who are independent (32); 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? (No); 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? (No); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (No); 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.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (No); 10b 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); 11b 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); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c 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); 16b 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

Table with 3 columns: Question, Yes, No. Rows include: 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 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, [X] Another's website, [X] 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 (RICHARD A WAGNER 1215 WILBRAHAM ROAD SPRINGFIELD, MA 01119 (413) 782-1288)

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	65,933			
	d Related organizations	1d				
	e Government grants (contributions)	1e	1,200,907			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,305,324			
	g Noncash contributions included in lines 1a-1f \$ _____		26,396			
	h Total. Add lines 1a-1f		5,572,164			
Program Service Revenue		Business Code				
	2a TUITION AND FEES	611710	122,469,586	122,469,586		
	b AUXILIARY SALES AND SERVICES	611710	22,572,071	22,572,071		
	c INTEREST ON STUDENT LOAN	611710	167,314	167,314		
	d SPONSORED RESEARCH	611710	565,841	565,841		
	e _____					
	f All other program service revenue					
g Total. Add lines 2a-2f		145,774,812				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		755,635		755,635	
	4 Income from investment of tax-exempt bond proceeds		0			
	5 Royalties		43,602		43,602	
	6a Gross rents	(i) Real				
		(ii) Personal				
			39,792			
		b Less rental expenses				
	c Rental income or (loss)		39,792	0		
	d Net rental income or (loss)		39,792		39,792	
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
			18,422,401			
		b Less cost or other basis and sales expenses		12,478,536		
	c Gain or (loss)		5,943,865			
	d Net gain or (loss)		5,943,865		5,943,865	
8a Gross income from fundraising events (not including \$ 65,933 of contributions reported on line 1c) See Part IV, line 18	a		59,194			
	b Less direct expenses		47,624			
	c Net income or (loss) from fundraising events		11,570		11,570	
9a Gross income from gaming activities See Part IV, line 19	a		0			
	b Less direct expenses		0			
	c Net income or (loss) from gaming activities		0		0	
10a Gross sales of inventory, less returns and allowances	a		0			
	b Less cost of goods sold		0			
	c Net income or (loss) from sales of inventory		0		0	
Miscellaneous Revenue	Business Code					
11a STUDENT FUNDRAISING INCOME	611710	438,713	438,713			
b EVENTS REGISTRATION	611710	29,619	29,619			
c COMMISSIONS	611710	18,055		18,055		
d All other revenue		385,470	140,981	244,489		
e Total. Add lines 11a-11d		871,857				
12 Total revenue. See Instructions		159,013,297	146,384,125	7,057,008		

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	46,640,498	46,640,498		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16	905,842	905,842		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	1,291,029	254,596	972,031	64,402
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	127,196	127,196		
7 Other salaries and wages	52,027,877	44,817,396	6,555,662	654,819
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	3,709,411	3,137,037	522,457	49,917
9 Other employee benefits	11,229,209	9,269,318	1,783,841	176,050
10 Payroll taxes	3,976,471	3,362,888	560,072	53,511
11 Fees for services (non-employees)				
a Management	0			
b Legal	128,031		128,031	
c Accounting	168,150		168,150	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	13,725			13,725
f Investment management fees	224,726		224,726	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	6,614,857	6,050,094	542,578	22,185
12 Advertising and promotion	1,169,253	482,615	642,488	44,150
13 Office expenses	4,518,040	4,100,950	372,647	44,443
14 Information technology	87,677	49,524	38,153	
15 Royalties	0			
16 Occupancy	3,874,284	3,621,131	253,153	
17 Travel	1,966,274	1,845,353	106,147	14,774
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	2,042,069	1,791,691	235,098	15,280
20 Interest	3,772,112	3,566,652	205,460	
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	8,255,134	7,520,264	733,803	1,067
23 Insurance	511,042	111,457	399,585	
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 MAINTENANCE AND REPAIRS	2,243,264	1,298,512	944,752	
b NON-CAPITALIZED EQUIPMENT	479,233	433,047	16,883	29,303
c MEMBERSHIP AND DUES	248,992	149,108	96,953	2,931
d NON-CAPITALIZED IMPROVEMENTS	172,525	164,961	7,564	
e All other expenses	1,405,639	831,259	574,380	
25 Total functional expenses. Add lines 1 through 24e	157,802,560	140,531,389	16,084,614	1,186,557
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	0	1	0
	2 Savings and temporary cash investments	8,552,975	2	2,756,157
	3 Pledges and grants receivable, net	5,530,697	3	5,358,029
	4 Accounts receivable, net	1,720,448	4	1,689,519
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net	4,774,617	7	4,672,795
	8 Inventories for sale or use	38,323	8	45,188
	9 Prepaid expenses and deferred charges	3,513,274	9	3,032,840
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	283,782,972		
	b Less accumulated depreciation	126,721,810		
	11 Investments—publicly traded securities	55,108,764	11	44,675,733
	12 Investments—other securities See Part IV, line 11	22,288,874	12	23,564,829
	13 Investments—program-related See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets See Part IV, line 11	1,086,696	15	8,108,422
16 Total assets. Add lines 1 through 15 (must equal line 34)	236,589,814	16	250,964,674	
Liabilities	17 Accounts payable and accrued expenses	11,821,152	17	8,026,460
	18 Grants payable	2,962,162	18	2,762,507
	19 Deferred revenue	8,827,089	19	9,311,341
	20 Tax-exempt bond liabilities	83,202,043	20	101,119,722
	21 Escrow or custodial account liability Complete Part IV of Schedule D	2,226,693	21	2,286,710
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	633,117	25	844,836
	26 Total liabilities. Add lines 17 through 25	109,672,256	26	124,351,576
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	90,769,362	27	88,841,364
	28 Temporarily restricted net assets	12,059,168	28	12,037,569
	29 Permanently restricted net assets	24,089,028	29	25,734,165
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	126,917,558	33	126,613,098	
34 Total liabilities and net assets/fund balances	236,589,814	34	250,964,674	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	159,013,297
2	Total expenses (must equal Part IX, column (A), line 25)	2	157,802,560
3	Revenue less expenses Subtract line 2 from line 1	3	1,210,737
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	126,917,558
5	Net unrealized gains (losses) on investments	5	-135,196
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	-1,380,001
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	126,613,098

Part XII Financial Statements and Reporting

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

		Yes	No
<p>1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____</p> <p>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O</p>			
<p>2a Were the organization's financial statements compiled or reviewed by an independent accountant?</p> <p>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</p> <p><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	2a		No
<p>b Were the organization's financial statements audited by an independent accountant?</p> <p>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</p> <p><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	2b	Yes	
<p>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?</p> <p>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O</p>	2c	Yes	
<p>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?</p>	3a	Yes	
<p>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</p>	3b	Yes	

Additional Data

Software ID:

Software Version:

EIN: 04-2108376

Name: Western New England University

Form 990 (2017)

Form 990, Part III, Line 4a:

THE UNIVERSITY OFFERS FULL AND PART-TIME UNDERGRADUATE PROGRAMS ANNUALLY THAT SERVE MORE THAN 2,700 STUDENTS. THE UNIVERSITY ATTRACTS STUDENTS FROM 37 STATES, U.S. VIRGIN ISLANDS, BERMUDA, AND 25 FOREIGN COUNTRIES. STUDENTS ARE OFFERED AN OPPORTUNITY TO STUDY IN MORE THAN 50 UNDERGRADUATE PROGRAMS.

Form 990, Part III, Line 4b:

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

Form 990, Part III, Line 4c:

THE UNIVERSITY OFFERS RESIDENTIAL OPPORTUNITIES TO FULL-TIME UNDERGRADUATES AND PROFESSIONAL STUDENTS THROUGH A VARIETY OF LIVING ARRANGEMENTS VARYING FROM TRADITIONAL DORMITORY SETTINGS TO APARTMENTS AND SUITES APPROXIMATELY 1,700 STUDENTS LIVE ON CAMPUS DURING THE ACADEMIC YEAR

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
PHILIP C BEAUDRY TRUSTEE	1 0 0 0	X						0	0	0
NEVILLE S BOGLE TRUSTEE	1 0 0 0	X						0	0	0
JOHN J BRENNAN TRUSTEE	1 0 0 0	X						0	0	0
RHEO BROUILLARD TRUSTEE	1 0 0 0	X						0	0	0
JANET J BULLARD TRUSTEE	1 0 0 0	X						0	0	0
THOMAS R BURTON TRUSTEE	1 0 0 0	X						0	0	0
DR ANTHONY S CAPRIO PRESIDENT	40 0 0 0	X		X				636,138	0	38,024
CARMEL A CARAMAGNA TRUSTEE	1 0 0 0	X						0	0	0
RICHARD M CASSATA TRUSTEE	1 0 0 0	X						0	0	0
ROBERT W CLARKE SECRETARY	1 0 0 0	X		X				0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
NORMA L COLACCINO TRUSTEE	1 0 0 0	X						0	0	0
ALEXANDER M CORL TRUSTEE	1 0 0 0	X						0	0	0
KEVIN S DELBRIDGE TRUSTEE	1 0 0 0	X						0	0	0
ROCCO J FALCONE II TRUSTEE	1 0 0 0	X						0	0	0
MICHAEL J FLYNN TRUSTEE	1 0 0 0	X						0	0	0
DENIS G GAGNON TRUSTEE	1 0 0 0	X						0	0	0
MARSHALL A HART TRUSTEE	1 0 0 0	X						0	0	0
ANDREW T HENSHON TRUSTEE	1 0 0 0	X						0	0	0
DIANA H HORAN TRUSTEE	1 0 0 0	X						0	0	0
STEVEN P KITROSSER TRUSTEE	1 0 0 0	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
STANLEY KOWALSKI III TRUSTEE	1 0 0 0	X						0	0	0
DR BARBARA A LENK TRUSTEE	1 0 0 0	X						0	0	0
AMY B LEWIS TRUSTEE	1 0 0 0	X						0	0	0
DENNIS M LIND TRUSTEE	1 0 0 0	X						0	0	0
MAURA C MCCAFFREY TRUSTEE	1 0 0 0	X						0	0	0
DR CARMEN GUEVARA NEUBERGER TRUSTEE	1 0 0 0	X						0	0	0
KENNETH M RICKSON VICE CHAIRMAN	1 0 0 0	X		X				0	0	0
STEPHEN J ROURKE TRUSTEE	1 0 0 0	X						0	0	0
ROBERT E SALAD TRUSTEE	1 0 0 0	X						0	0	0
MICHAEL A SERAFINO CHAIRMAN	1 0 0 0	X		X				0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
KATHLEEN A SHEA TREASURER	1 0 0 0	X		X				0	0	0
PETER STEINGRABER TRUSTEE	1 0 0 0	X						0	0	0
GARY F THOMAS TRUSTEE	1 0 0 0	X						0	0	0
ALLISON P WERDER TRUSTEE	1 0 0 0	X						0	0	0
KATHLEEN A WHITE TRUSTEE	1 0 0 0	X						0	0	0
DR LINDA E JONES VP FOR ACADEMIC AFFAIRS	40 0 0 0				X			226,301	0	27,259
WILLIAM J KELLEHER VP FIN & ADMIN(THRU 9/1/2017)	40 0 0 0				X			227,073	0	31,029
RICHARD A WAGNER VP FIN & ADMIN(AS OF 9/2/2017)	40 0 0 0				X			151,405	0	27,658
ERIC J GOUVIN DEAN, SCHOOL OF LAW	40 0 0 0					X		250,384	0	36,941
FREDERICK D ROYAL ASSOC DEAN LL.M., PROF OF LAW	40 0 0 0					X		254,839	0	29,310

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)							(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
S HOSSEIN CHERAGHI DEAN, COLLEGE OF ENGINEERNG	40 0 0 0					X		225,958	0	34,642	
ROBERT E KLEINE DEAN, COLLEGE OF BUSINESS	40 0 0 0					X		220,212	0	33,675	
EVAN T ROBINSON DEAN, COLLEGE OF PHARMACY AND	40 0 0 0					X		230,397	0	36,033	

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

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

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
Western New England University

Employer identification number

04-2108376

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ))
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An agricultural research organization described in **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), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►		(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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**

Section C. Computation of Public Support Percentage

14	Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2016 Schedule A, Part II, line 14	15	

16a 33 1/3% support test—2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test—2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►		(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►		(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9	Amounts from line 6						
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b						
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2016 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from 2016 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2017. 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—2016. 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? 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.		
	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)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	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)? If "Yes," describe in Part VI when and how the organization made the determination.		
	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
	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)? 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.		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? 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).		
	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? If "Yes," provide detail in Part VI .		
	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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	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))? If "Yes," provide detail in Part VI .		
	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? If "Yes," provide detail in Part VI .		
	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? If "Yes," provide detail in Part VI .		
	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)? If "Yes," answer line 10b below.		
	10a		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	10b		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

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

- 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 2017 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-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013.			
c From 2014.			
d From 2015.			
e From 2016.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2017 from Section D, line 7			
\$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, 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 2017 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 2018. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013.			
b Excess from 2014.			
c Excess from 2015.			
d Excess from 2016.			
e Excess from 2017.			

Additional Data

Software ID:

Software Version:

EIN: 04-2108376

Name: Western New England University

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

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.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2017
Open to Public Inspection

Name of the organization
Western New England University

Employer identification number
04-2108376

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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 8/17/06, 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 ▶ \$ _____

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	50,581,333	45,636,232	48,878,892	48,467,806	41,624,265
b Contributions	366,117	555,601	1,322,868	857,437	1,038,243
c Net investment earnings, gains, and losses	4,546,097	6,896,001	-2,217,819	1,815,121	7,936,231
d Grants or scholarships	2,366,321	2,317,466	2,144,344	2,026,966	1,895,089
e Other expenditures for facilities and programs	24,872	32,186	47,165	71,503	67,762
f Administrative expenses	164,310	156,849	156,200	163,003	168,082
g End of year balance	52,938,044	50,581,333	45,636,232	48,878,892	48,467,806

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶ 46 000 %
 - b** Permanent endowment ▶ 44 000 %
 - c** Temporarily restricted endowment ▶ 10 000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- | | Yes | No |
|--|--------------------------|--------------------------|
| (i) unrelated organizations | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input type="checkbox"/> |
- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		4,525,765		4,525,765
b Buildings		235,478,771	94,017,787	141,460,984
c Leasehold improvements				
d Equipment		40,884,536	32,704,023	8,180,513
e Other		2,893,900		2,893,900
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				157,061,162

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) HEDGE FUNDS	11,305,577	F
(B) INVESTMENTS HELD IN TRUST	831,548	F
(C) REAL ESTATE FUND	5,119,666	F
(D) LONG/SHORT EQUITY INVESTMENTS	6,308,038	F
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12.)	23,564,829	

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.

(a) Description of liability	(b) Book value
(1) Federal income taxes	0
DEPOSITS	554,277
CAPITAL LEASE OBLIGATION	290,559
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)	844,836

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	157,273,374
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	-135,196
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	-1,380,001
e	Add lines 2a through 2d	2e	-1,515,197
3	Subtract line 2e from line 1	3	158,788,571
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	224,726
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	224,726
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	159,013,297

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	157,577,834
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	157,577,834
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	224,726
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	224,726
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	157,802,560

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 04-2108376

Name: Western New England University

Supplemental Information

Return Reference	Explanation
PART IV, LINE 2B	AGENCY FUNDS ARE HELD BY THE UNIVERSITY AS A CUSTODIAN OR FISCAL AGENT FUNDS MAY BE HELD FOR STUDENT OR PARENT BASED ORGANIZATIONS AND ORIGINATE FROM THE COLLECTION OF ACTIVITY FEES, DUES OR FUNDRAISING EFFORTS THE FUNDS ARE DEPOSITED WITH THE UNIVERSITY FOR SAFEKEEPING AND CAN BE SUBSEQUENTLY USED OR WITHDRAWN BY THE DEPOSITOR UPON THE SUBMISSION OF PROPER AUTHORIZATION AND DOCUMENTATION EXPENDITURES FROM THE FUND PRIMARILY SUPPORT STUDENT CLUBS AND ACTIVITIES EACH AGENCY FUND EXISTS AS A UNIQUE COST CENTER WITHIN THE UNIVERSITY'S FINANCIAL SYSTEM AND PROVIDES A METHOD FOR ACCOUNTING FOR AND ADMINISTERING THESE FUNDS

Supplemental Information

Return Reference	Explanation
PART V, LINE 4	<p>THE UNIVERSITY RECEIVES DONATIONS THROUGH THE ADVANCEMENT OFFICE IT IS THE RESPONSIBILITY OF THE ADVANCEMENT OFFICE TO CLARIFY, IN WRITING, ANY AMBIGUITY ON GIFTS TO ENSURE THAT THE DONOR'S INTENTIONS ARE ADHERED TO ANY RESTRICTED DONATIONS ARE INDICATED AS SUCH BY THE ADVANCEMENT OFFICE AND REVIEWED BY THE CONTROLLER'S OFFICE TO ENSURE PROPER RECORDING AND THAT THE DONOR'S INTENTIONS ARE FULFILLED APPROXIMATELY 46% OF THE UNIVERSITY'S ENDOWMENT FUND IS QUASI-ENDOWMENT FUNDS THAT HAVE BEEN ESTABLISHED THROUGH SOUND FISCAL MANAGEMENT</p> <p>T OF THE UNIVERSITY WITH THE REMAINING FUNDS ESTABLISHED THROUGH DONOR RESTRICTED DONATIONS THE MAJORITY OF THE PERMANENTLY RESTRICTED ENDOWMENT FUNDS ARE USED FOR SCHOLARSHIPS AND AWARDS FOR UNDERGRADUATE AND LAW STUDENTS THE BOARD-APPROVED RATE OF 5% IS APPLIED TO A 13-QUARTER ROLLING AVERAGE MARKET VALUE TO DETERMINE EACH ENDOWMENT'S DISTRIBUTABLE EARNINGS AND THE ACTUAL SPENDING RATE FOR FISCAL YEAR 2018 WAS 4.745%</p>

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	IN NOVEMBER 1956, THE UNIVERSITY WAS GRANTED EXEMPT STATUS UNDER THE INTERNAL REVENUE CODE (IRC) SECTION 501(A), AS AN ORGANIZATION DESCRIBED IN SECTION 501(C)(3) UNDER IRC SECTION 501(A), THE UNIVERSITY IS GENERALLY EXEMPT FROM INCOME TAXES THE UNIVERSITY ASSESSES UN CERTAIN TAX POSITIONS AND DETERMINED THAT THERE WERE NO SUCH POSITIONS THAT HAVE A MATERIAL EFFECT ON THE FINANCIAL STATEMENTS

Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D	OTHER AMOUNTS INCLUDED ON FINANCIAL STATEMENTS BUT NOT ON FORM 990 CHANGE IN SPLIT INTEREST AGREEMENTS \$34,840 LOSS ON EXTINGUISHMENT OF DEBT \$(1,414,841) _____ TOTAL \$(1,380,001)

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

2017

Open to Public Inspection

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
▶ **Attach to Form 990 or Form 990-EZ.**

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

Department of the Treasury

Name of the organization
Western New England University

Employer identification number

04-2108376

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	Yes	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	Yes	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II.	Yes	
4 Does the organization maintain the following? a Records indicating the racial composition of the student body, faculty, and administrative staff? b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Part II.	Yes	
5 Does the organization discriminate by race in any way with respect to a Students' rights or privileges? b Admissions policies? c Employment of faculty or administrative staff? d Scholarships or other financial assistance? e Educational policies? f Use of facilities? g Athletic programs? h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		No
6a Does the organization receive any financial aid or assistance from a governmental agency? b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, explain on Part II.	Yes	No
7 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II.	Yes	

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

Return Reference	Explanation
PART I, LINE 3	WESTERN NEW ENGLAND UNIVERSITY'S NONDISCRIMINATION POLICY IS SPECIFICALLY STATED IN THEIR BY-LAWS AND IS INCLUDED IN ALL PRINTED MATERIALS
PART I, LINE 6	GOVERNMENT AID FINANCIAL AID AND ASSISTANCE FROM GOVERNMENTAL AGENCIES CONSISTS OF US DEPARTMENT OF EDUCATION FINANCIAL AID, STATE OF MASSACHUSETTS FINANCIAL AID, AND FEDERAL AND STATE RESEARCH GRANT FUNDS

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
Western New England University

Employer identification number
04-2108376

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

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States
- 3** Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total					19,844,601
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					19,844,601

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)								
(2)								
(3)								
(4)								

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

3 Enter total number of other organizations or entities ▶ _____

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) See Add'l Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, do not file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)* Yes No

Part V Supplemental Information

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

Return Reference	Explanation
PART I, LINE 2	MONITOR THE USE OF GRANT FUNDS OUTSIDE THE U S INSTITUTIONAL FINANCIAL AID GRANTS ARE AWARDED TO FOREIGN STUDENTS CONSISTENT WITH THE UNIVERSITYS FINANCIAL AID POLICIES AND RECRUITMENT TARGETS ALL FINANCIAL AID GRANTS ARE APPLIED DIRECTLY TO EACH RECIPIENTS STUDENT ACCOUNT INTERNATIONAL STUDENTS MUST BE IN GOOD STANDING TO RECEIVE AND MAINTAIN THEIR AWARDS ACCORDING TO THE TERMS, CONDITIONS AND ELIGIBILITY REQUIREMENTS ASSOCIATED WITH EACH AWARD FINANCIAL AID ACTIVITY IS POSTED TO STUDENT ACCOUNTS AND THE GENERAL LEDGER VIA A FINANCIAL AID TRANSMITTAL PROCESS FINANCIAL AID, STUDENT ACCOUNTS AND GENERAL LEDGER RECORDS ARE RECONCILED ON AN ONGOING BASIS THROUGH A COLLABORATIVE EFFORT OF STAFF FROM THE FINANCIAL AID OFFICE, BURSARS OFFICE AND CONTROLLERS OFFICE

Return Reference	Explanation
PART I, LINE 3	EXPENDITURES IN COLUMN F ARE BASED ON THE ACCRUAL METHOD OF ACCOUNTING THE VALUE OF INVESTMENTS REPORTED IN COLUMN F IS REPORTED BASED ON THE FAIR MARKET VALUE AS OF JUNE 30, 2018, IN ACCORDANCE WITH US GAAP

Additional Data

Software ID:

Software Version:

EIN: 04-2108376

Name: Western New England University

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Central America and the Caribbean			Program Services	UNDERGRAD EDUCATION	54,792
East Asia and the Pacific			Program Services	UNDERGRAD EDUCATION	223,215

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Europe (Including Iceland and Greenland)			Program Services	UNDERGRAD EDUCATION	1,504,308
Middle East and North Africa			Program Services	UNDERGRAD EDUCATION	105,081

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
North America			Program Services	UNDERGRAD EDUCATION	58,051
Russia and the Newly Independent States			Program Services	UNDERGRAD EDUCATION	76,536

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
South America			Program Services	UNDERGRAD EDUCATION	32,051
South Asia			Program Services	UNDERGRAD EDUCATION	72,459

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Sub-Saharan Africa			Program Services	UNDERGRAD EDUCATION	104,493
Central America and the Caribbean			Investments		17,613,615

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
Internal Scholarship	Central America and the Caribbean	2	36,000	ACCT CREDIT			
Internal Scholarship	East Asia and the Pacific	9	118,000	ACCT CREDIT			

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
Internal Scholarship	Europe (Including Iceland and Greenland)	20	437,842	ACCT CREDIT			
Internal Scholarship	Middle East and North Africa	13	104,000	ACCT CREDIT			

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
Internal Scholarship	North America	4	53,000	ACCT CREDIT			
Internal Scholarship	Russia and the Newly Independent States	1	11,000	ACCT CREDIT			

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
Internal Scholarship	South America	3	28,500	ACCT CREDIT			
Internal Scholarship	South Asia	6	61,000	ACCT CREDIT			

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
INTERNAL SCHOLARSHIP	Sub-Saharan Africa	3	56,500	ACCT CREDIT			

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

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No 1545-0047

2017

**Open to Public
Inspection**

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.

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

Department of the Treasury
Internal Revenue Service

Name of the organization
Western New England University

Employer identification number
04-2108376

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

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

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

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

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

Revenue		(a)Event #1	(b) Event #2	(c)Other events	(d)
		<u>ATHL-GOLF TOUR</u> (event type)	<u>ALUM-GOLF TOUR</u> (event type)	<u>1</u> (total number)	Total events (add col (a) through col (c))
1	Gross receipts	62,860	42,037	20,230	125,127
2	Less Contributions	39,100	17,280	9,553	65,933
3	Gross income (line 1 minus line 2)	23,760	24,757	10,677	59,194
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	1,750	4,734	3,113	9,597
	6 Rent/facility costs	10,115	8,325	4,340	22,780
	7 Food and beverages	4,550	6,192	3,773	14,515
	8 Entertainment				
	9 Other direct expenses	45	516	171	732
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				47,624
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				11,570

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

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

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

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

b If "No," explain _____

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

b If "Yes," explain _____

- 11** Does the organization conduct gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13** Indicate the percentage of gaming activity conducted in

a	The organization's facility	%
b	An outside facility	%

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

Name ▶

Address ▶

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

- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c** If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

Return Reference	Explanation
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Schedule I (Form 990)

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

OMB No 1545-0047

2017

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22. Attach to Form 990. Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization Western New England University

Employer identification number 04-2108376

Part I General Information on Grants and Assistance

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

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

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Rows 1-12.

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

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

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) COLLEGE WORK STUDY	719	544,298			
(2) SEOG FEDERAL FINANCIAL AID	107	244,709			
(3) INTERNAL SCHOLARSHIP	2773	45,851,491			
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
PART I, LINE 2	MONITOR THE USE OF GRANT FUNDS IN U S ALL GRANT FUNDS ARE MONITORED BY AT LEAST TWO DIFFERENT DEPARTMENTS WHICH CREATES CHECKS AND BALANCES TO ENSURE THAT THE FUNDS ARE TRACKED, REPORTED AND USED AS REQUIRED IN THE GRANT LANGUAGE TITLE IV GRANT FUNDS ARE AWARDED BY THE FINANCIAL AID OFFICE AND APPLIED TO THE STUDENT'S ACCOUNT VIA FINANCIAL AID TRANSMITTAL AS STUDENTS COMPLETE THEIR REQUIREMENTS FOR RECEIVING AID, WEEKLY TRANSMITTALS ARE RUN AND STUDENTS, WITH THE PROPER CODING ARE SELECTED TO RECEIVE AID THE TRANSMITTAL GENERATES A LISTING OF EACH AWARD, BY TYPE WITH TOTALS, AND IS USED TO RECORD THE GRANT EXPENSE TO THE GENERAL LEDGER FEDERAL AWARDS AND GRANTS ARE VERIFIED TO A RECEIVABLE IN THE GENERAL LEDGER THAT IS RECORDED FROM AN AUTHORIZATION LETTER AND TO THE AVAILABLE BALANCE IN THE G5 PAYMENT MANAGEMENT SYSTEM IF THE AVAILABLE BALANCE IS SUFFICIENT, THE FUNDS ARE DRAWN DOWN THROUGH THE G5 PAYMENT MANAGEMENT SYSTEM INTO THE FEDERAL FUNDS CHECKING ACCOUNT A BANK ACH REPORT IS GENERATED TO VERIFY THAT THE FUNDS ARE RECEIVED THE GENERAL LEDGER ACCOUNTS ARE VERIFIED TO GRANTS BY TYPE ON THE FINANCIAL AID SYSTEM AND BILLING TRANSACTIONS ON THE BILLING FILE THESE SYSTEMS ARE RECONCILED ON A MONTHLY BASIS

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.**

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
Western New England University

Employer identification number
04-2108376

Part I Questions Regarding Compensation

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 DR ANTHONY S CAPRIO PRESIDENT	(i)	565,825	41,300	29,013	24,300	13,724	674,162	0
	(ii)	0	0	0	0	0	0	0
2 DR LINDA E JONES VP FOR ACADEMIC AFFAIRS	(i)	225,011	0	1,290	20,484	6,775	253,560	0
	(ii)	0	0	0	0	0	0	0
3 WILLIAM J KELLEHER VP FIN & ADMIN(THRU 9/1/2017)	(i)	223,710	0	3,363	20,557	10,472	258,102	0
	(ii)	0	0	0	0	0	0	0
4 ERIC J GOUVIN DEAN, SCHOOL OF LAW	(i)	249,094	0	1,290	22,936	14,005	287,325	0
	(ii)	0	0	0	0	0	0	0
5 FREDERICK D ROYAL ASSOC DEAN LL.M., PROF OF LAW	(i)	251,858	0	2,981	22,857	6,453	284,149	0
	(ii)	0	0	0	0	0	0	0
6 RICHARD A WAGNER VP FIN & ADMIN(AS OF 9/2/2017)	(i)	149,562	0	1,843	13,934	13,724	179,063	0
	(ii)	0	0	0	0	0	0	0
7 S HOSSEIN CHERAGHI DEAN, COLLEGE OF ENGINEERING	(i)	224,668	0	1,290	20,918	13,724	260,600	0
	(ii)	0	0	0	0	0	0	0
8 ROBERT E KLEINE DEAN, COLLEGE OF BUSINESS	(i)	218,922	0	1,290	19,951	13,724	253,887	0
	(ii)	0	0	0	0	0	0	0
9 EVAN T ROBINSON DEAN, COLLEGE OF PHARMACY AND	(i)	229,707	0	690	21,309	14,724	266,430	0
	(ii)	0	0	0	0	0	0	0

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
SCHEDULE J, PART I, LINES 1A AND 1B	BENEFITS THROUGH HIS EMPLOYMENT CONTRACT, THE PRESIDENT RECEIVES A HOUSING ALLOWANCE AND IS REIMBURSED FOR SNOW REMOVAL AND LAWN CARE. THE PRESIDENT'S HOUSING ALLOWANCE IS INCLUDED IN HIS TAXABLE COMPENSATION. THE PRESIDENT SUBMITS RECEIPTS AND IS REIMBURSED FOR HIS SNOW REMOVAL AND LAWN CARE EXPENSES THROUGH PAYROLL AS A TAXABLE REIMBURSEMENT. THE INFORMATION IS REPORTED TO PAYROLL AND IS ADDED TO HIS COMPENSATION AND TAXED ACCORDINGLY. THE VICE PRESIDENT FOR FINANCE AND ADMINISTRATION REVIEWS AND APPROVES THE SNOW REMOVAL AND LAWN CARE EXPENSE REIMBURSEMENT. THESE EXPENSES ALSO GO THROUGH THE NORMAL REVIEW AND APPROVAL PROCESS THAT ALL PAYMENTS ARE SUBJECT TO. ALSO THROUGH HIS EMPLOYMENT CONTRACT, THE PRESIDENT RECEIVES A MEMBERSHIP TO APPROPRIATE ORGANIZATIONS FOR THE BENEFIT OF THE INSTITUTION, THUS, THE UNIVERSITY PAYS FOR A MEMBERSHIP AND RELATED EXPENSES TO ONE SOCIAL CLUB. THE MEMBERSHIP AND RELATED EXPENSES ARE FOR USE OF UNIVERSITY BUSINESS ONLY AND ARE PAID THROUGH ACCOUNTS PAYABLE. THE VICE PRESIDENT FOR FINANCE AND ADMINISTRATION REVIEWS AND APPROVES ALL EXPENSES RELATING TO THIS. THESE EXPENSES ALSO GO THROUGH THE NORMAL REVIEW AND APPROVAL PROCESS THAT ALL PAYMENTS ARE SUBJECT TO. IN ADDITION, THROUGH HIS EMPLOYMENT CONTRACT, THE PRESIDENT RECEIVES A VEHICLE ALLOWANCE. THE VALUE OF THE VEHICLE ALLOWANCE IS INCLUDED IN THE PRESIDENT'S W-2 WAGES.
SCHEDULE J, PART I, QUESTION 7	ANTHONY S. CAPRIO RECEIVED A BONUS OF \$41,300 UNDER THE VARIABLE CASH COMPENSATION PLAN FOR THE PRESIDENT. THE PLAN IS DESIGNED TO RECOGNIZE THE INEQUITY IMPOSED ON HIGHER COMPENSATED INDIVIDUALS AS A RESULT OF THE IRS LIMIT ON QUALIFIED PLANS. THE VARIABLE CASH COMPENSATION CALCULATION IS THE DIFFERENCE BETWEEN BASE COMPENSATION FOR THE PRIOR FISCAL YEAR AND THE CURRENT YEAR IRS COMPENSATION LIMIT IMPOSED UNDER CODE SECTION 401(A)(17). THE RATE APPLIED TO THE DIFFERENCE CALCULATED IS DETERMINED ANNUALLY BY THE UNIVERSITY COMPENSATION SUB-COMMITTEE. THE RATE IS BASED ON PERFORMANCE AND IS NOT TO EXCEED 20%.

Additional Data

Software ID:
Software Version:
EIN: 04-2108376
Name: Western New England University

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1DR ANTHONY S CAPRIO PRESIDENT	(i)	565,825	41,300	29,013	24,300	13,724	674,162	0
	(ii)	0	0	0	0	0	0	0
1DR LINDA E JONES VP FOR ACADEMIC AFFAIRS	(i)	225,011	0	1,290	20,484	6,775	253,560	0
	(ii)	0	0	0	0	0	0	0
2WILLIAM J KELLEHER VP FIN & ADMIN(THRU 9/1/2017)	(i)	223,710	0	3,363	20,557	10,472	258,102	0
	(ii)	0	0	0	0	0	0	0
3ERIC J GOUVIN DEAN, SCHOOL OF LAW	(i)	249,094	0	1,290	22,936	14,005	287,325	0
	(ii)	0	0	0	0	0	0	0
4FREDERICK D ROYAL ASSOC DEAN LLM, PROF OF LAW	(i)	251,858	0	2,981	22,857	6,453	284,149	0
	(ii)	0	0	0	0	0	0	0
5RICHARD A WAGNER VP FIN & ADMIN(AS OF 9/2/2017)	(i)	149,562	0	1,843	13,934	13,724	179,063	0
	(ii)	0	0	0	0	0	0	0
6S HOSSEIN CHERAGHI DEAN, COLLEGE OF ENGINEERNG	(i)	224,668	0	1,290	20,918	13,724	260,600	0
	(ii)	0	0	0	0	0	0	0
7ROBERT E KLEINE DEAN, COLLEGE OF BUSINESS	(i)	218,922	0	1,290	19,951	13,724	253,887	0
	(ii)	0	0	0	0	0	0	0
8EVAN T ROBINSON DEAN, COLLEGE OF PHARMACY AND	(i)	229,707	0	690	21,309	14,724	266,430	0
	(ii)	0	0	0	0	0	0	0

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

OMB No 1545-0047

2017

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI. Attach to Form 990. Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization Western New England University

Employer identification number

04-2108376

Part I Bond Issues

Table with 10 columns: (a) Issuer name, (b) Issuer EIN, (c) CUSIP #, (d) Date issued, (e) Issue price, (f) Description of purpose, (g) Deceased (Yes/No), (h) On behalf of issuer (Yes/No), (i) Pool financing (Yes/No). Rows include MDFA - SERIES 2008 - REISSUED 2012, MDFA - SERIES 2015, and MDFA - SERIES 2018.

Part II Proceeds

Table with 13 rows and 8 columns. Rows 1-12 list various proceeds categories (Amount of bonds retired, Amount of bonds legally defeased, Total proceeds of issue, etc.) with columns A, B, C, D. Row 13 shows years of substantial completion (2008, 2017, 2018). Rows 14-17 are Yes/No questions about bond issuance and record keeping.

Part III Private Business Use

Table with 2 rows and 8 columns. Rows 1 and 2 are Yes/No questions: "Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?" and "Are there any lease arrangements that may result in private business use of bond-financed property?"

Part III Private Business Use (Continued)

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

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?			X		X			
b Exception to rebate?	X							
c No rebate due?	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X			X		X		
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		
b Name of provider	0		0		0			
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		
b Name of provider	0		0		0			
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X		X			

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation
PART III, QUESTION 3A	FOR BONDS A, ANY MANAGEMENT OR SERVICE CONTRACTS THAT MAY RESULT IN PRIVATE BUSINESS USE OF BOND-FINANCED PROPERTY FALL WITHIN THE INCIDENTAL USE EXCEPTION

Return Reference	Explanation
PART IV, QUESTION 2C	DATE OF REBATE COMPUTATION THE REBATE COMPUTATIONS WERE PERFORMED AS FOLLOWS MDFA SERIES 2008- REISSUED 2012 - CALCULATION COMPLETED ON 10/30/2017 AND THE 6 MONTH SPENDING EXCEPTION ALSO APPLIES MDFA SERIES 2015 - INTERIM CALCULATION COMPLETED ON 12/22/2017, NOT DUE UNTIL 12/20/2020 MDFA SERIES 2018 - FIRST INTERIM CALCULATION TO BE PEFORMED 6/20/2019, NOT DUE UNTIL 06/20/2023

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
 ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
Western New England University

Employer identification number
04-2108376

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

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

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

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

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

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$ _____

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Y BOGLE	SPOUSE OF TRUSTEE	81,959	EMPLOYMENT		No
(2) J O'SULLIVAN	DAUGHTER OF TRUSTEE	45,237	EMPLOYMENT		No
(3) SUBSTANTIAL CONTRIBUTOR	SUBST CONTRIBUTOR	5,718,674	FOOD SERVICE VENDOR		No
(4) SUBSTANTIAL CONTRIBUTOR	SUBST CONTRIBUTOR	167,543	BOOKSTORE VENDOR		No

Part V Supplemental Information

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

Return Reference	Explanation

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No 1545-0047

2017

Open to Public Inspection

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990**

Name of the organization
Western New England University

Employer identification number
04-2108376

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	4	4,800	EST RETAIL VALUE
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	4	18,211	Average Market Value
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (Fundraising event)	X	1	720	ACTUAL INVOICE
26 Other ▶ (Equipment)	X	2	2,133	ACTUAL INVOICE
27 Other ▶ (ATHLETIC EVENT)	X	1	532	ACTUAL INVOICE
28 Other ▶ (_____)				

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

29	
-----------	--

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		No
31	Yes	
32a		No

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

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

b If "Yes," describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

Part II **Supplemental Information.**

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

Return Reference

Explanation

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
Western New England University

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2017

Open to Public Inspection

Employer identification number

04-2108376

990 Schedule O, Organizational Information

Return Reference	Explanation
Form 990, Part I, LINE 7B	<p>THE UNIVERSITY'S UNRELATED BUSINESS TAXABLE INCOME FOR FISCAL YEAR ENDED JUNE 30, 2018 WAS SOLELY FROM INCOME CREATED UNDER IRC 512(A)(7) RELATED TO QUALIFIED TRANSPORTATION FRINGE BENEFITS AS SUCH, NO UNRELATED BUSINESS TAXABLE INCOME IS REFLECTED ON FORM 990, PART VII I, STATEMENT OF REVENUE Form 990, Part III, Line 1 ORGANIZATION'S MISSION STATEMENT WESTERN NEW ENGLAND UNIVERSITY, A COMPREHENSIVE PRIVATE INSTITUTION WITH A TRADITION OF EXCELLENCE IN TEACHING AND SCHOLARSHIP AND A COMMITMENT TO SERVICE, AWARDS UNDERGRADUATE, MASTER'S, AND DOCTORAL DEGREES IN VARIOUS DEPARTMENTS FROM AMONG OUR COLLEGES OF ARTS AND SCIENCES, BUSINESS, ENGINEERING, AND PHARMACY AND HEALTH SCIENCES, AND SCHOOL OF LAW ONE OF ONLY A FEW U.S. COMPREHENSIVE INSTITUTIONS ENROLLING UNDER 5,000 STUDENTS RECOGNIZED WITH NATIONAL AND INTERNATIONAL ACCREDITATIONS AT THE HIGHEST LEVELS IN LAW, BUSINESS, ENGINEERING, AND SOCIAL WORK, WE SERVE STUDENTS PREDOMINANTLY FROM THE NORTHEASTERN U.S., BUT ENROLL STUDENTS FROM ACROSS THE COUNTRY AND AROUND THE WORLD THE VAST MAJORITY OF UNDERGRADUATE STUDENTS RESIDE ON CAMPUS OUR 215-ACRE CAMPUS IN SPRINGFIELD, MASSACHUSETTS, IS REMARKABLE FOR ITS BEAUTY, SECURITY, AND METICULOUS UPKEEP OUR MISSION THE HALLMARK OF THE WESTERN NEW ENGLAND UNIVERSITY EXPERIENCE IS AN UNWAVERING FOCUS ON AND ATTENTION TO EACH STUDENT'S ACADEMIC AND PERSONAL DEVELOPMENT, INCLUDING LEARNING OUTSIDE THE CLASSROOM FACULTY DEDICATED TO EXCELLENCE IN TEACHING AND RESEARCH, AND OFTEN NATIONALLY RECOGNIZED IN THEIR FIELDS, TEACH IN AN ENVIRONMENT OF WARMTH AND PERSONAL CONCERN WHERE SMALL CLASSES PREDOMINATE ADMINISTRATIVE AND SUPPORT STAFF WORK COLLABORATIVELY WITH FACULTY IN ATTENDING TO STUDENT DEVELOPMENT SO THAT EACH STUDENT'S ACADEMIC AND PERSONAL POTENTIAL CAN BE REALIZED AND APPRECIATED WESTERN NEW ENGLAND UNIVERSITY DEVELOPS LEADERS AND PROBLEM-SOLVERS FROM AMONG OUR STUDENTS, WHETHER IN ACADEMICS, INTERCOLLEGIATE ATHLETICS, EXTRACURRICULAR AND CURRICULAR PROGRAMS, COLLABORATIVE RESEARCH PROJECTS WITH FACULTY, OR IN PARTNERSHIP WITH THE LOCAL COMMUNITY AT WESTERN NEW ENGLAND UNIVERSITY, EXCELLENCE IN STUDENT LEARNING GOES HAND IN HAND WITH THE DEVELOPMENT OF PERSONAL VALUES SUCH AS INTEGRITY, ACCOUNTABILITY, AND CITIZENSHIP STUDENTS ACQUIRE THE TOOLS TO SUPPORT LIFELONG LEARNING AND THE SKILLS TO SUCCEED IN THE GLOBAL WORKFORCE EQUALLY IMPORTANT, ALL MEMBERS OF OUR COMMUNITY ARE COMMITTED TO GUIDING STUDENTS IN THEIR DEVELOPMENT TO BECOME INFORMED AND RESPONSIBLE LEADERS IN THEIR LOCAL AND GLOBAL COMMUNITIES BY PROMOTING A CAMPUS CULTURE OF RESPECT, TOLERANCE, ENVIRONMENTAL AWARENESS, AND SOCIAL RESPONSIBILITY WE ARE POSITIONED WELL TO ACCOMPLISH THESE GOALS AS A TRULY COMPREHENSIVE INSTITUTION WHOSE FACULTY AND STAFF HAVE HISTORICALLY COLLABORATED IN OFFERING AN INTEGRATED PROGRAM OF LIBERAL AND PROFESSIONAL LEARNING IN THE DIVERSE FIELDS OF ARTS AND SCIENCES, BUSINESS, ENGINEERING, LAW, AND PHARMACY OUR CORE VALUES *EXCELLENCE IN TEACHING</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part I, LINE 7B	<p>NG, RESEARCH, AND SCHOLARSHIP, UNDERSTANDING THAT OUR PRIMARY PURPOSE IS TO PROVIDE AN OUTSTANDING EDUCATION SUPPORTED BY FACULTY WITH THE HIGHEST ACADEMIC CREDENTIALS, AND WITH NATIONAL PROMINENCE IN THEIR FIELDS *STUDENT-CENTERED LEARNING, PROVIDING AN INDIVIDUALIZED APPROACH TO EDUCATION WHICH INCLUDES A PROFOUND COMMITMENT TO SMALL CLASS SIZES, PERSONAL IZED STUDENT-FACULTY RELATIONSHIPS, AND STUDENT ENGAGEMENT AND PERSONAL GROWTH BOTH WITHIN AND BEYOND THE CLASSROOM *A SENSE OF COMMUNITY, TREATING EVERY INDIVIDUAL AS A VALUED ME MBER OF OUR COMMUNITY WITH A SHARED SENSE OF PURPOSE AND OWNERSHIP MADE POSSIBLE BY MUTUAL RESPECT AND SHARED GOVERNANCE *CULTIVATION OF A PLURALISTIC SOCIETY, CELEBRATING THE DIV ERSITY OF OUR COMMUNITY, LOCALLY AND GLOBALLY, AND CREATING A COMMUNITY THAT FOSTERS TOLER ANCE, INTEGRITY, ACCOUNTABILITY, CITIZENSHIP, AND SOCIAL RESPONSIBILITY *INNOVATIVE INTEG RATED LIBERAL AND PROFESSIONAL EDUCATION, CONSTITUTING THE FOUNDATION OF OUR UNDERGRADUATE AND GRADUATE CURRICULUM, PROVIDING GLOBAL EDUCATION, LEADERSHIP OPPORTUNITIES, AND CAREER PREPARATION *COMMITMENT TO ACADEMIC, PROFESSIONAL, AND COMMUNITY SERVICE, PROMOTING OPPOR TUNITIES FOR ALL CAMPUS COMMUNITY MEMBERS TO PROVIDE RESPONSIBLE SERVICE OF THE HIGHEST QU ALITY TO OTHERS *STEWARDSHIP OF OUR CAMPUS, CARING FOR THE SUSTAINABILITY AND AESTHETICS OF THE ENVIRONMENT BOTH WITHIN AND BEYOND THE CAMPUS OUR VISION FOR APPROACHING OUR SECON D CENTURY IN 2019 WESTERN NEW ENGLAND UNIVERSITY WILL CELEBRATE ITS CENTENNIAL AS AN INST ITUTION OF HIGHER EDUCATION OUR FOCUS WILL CONTINUE TO BE ON THE WHOLE STUDENT, BUT IN A TWENTY-FIRST CENTURY CONTEXT HIGHLIGHTING THE DEMANDS OF A DIVERSE AND GLOBAL SOCIETY, THE ACCELERATING PACE OF TECHNOLOGY, AND THE NECESSITY OF ATTENTION TO ENVIRONMENTAL SUSTAINA BILITY OUR NEXT DECADE WILL BE MARKED BY A CONTINUED DEDICATION TO EXCELLENCE, VISIONARY THINKING, FLEXIBILITY, AND ENTREPRENEURIAL SPIRIT WE MUST CONTINUE TO DEVELOP AS A COMPRE HENSIVE INSTITUTION OFFERING AN INTEGRATED PROGRAM OF LIBERAL AND PROFESSIONAL UNDERGRADUA TE AND GRADUATE EDUCATION WHILE ESTABLISHING OURSELVES IN A POSITION OF REGIONAL LEADERSHI P AND NATIONAL RECOGNITION</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 11a	FORM 990 REVIEW PROCESS THE TRUSTEE AUDIT COMMITTEE REVIEWS THE FORM 990 BEFORE IT IS PASSED ON TO THE FULL BOARD REVIEW THE AUDIT COMMITTEE'S REVIEW IS ACCOMPLISHED BY PROVIDING THE FORM AND ALL SCHEDULES AND ATTACHMENTS TO THE COMMITTEE THROUGH THE UNIVERSITY'S SECURE ONLINE WEBSITE THE ENTIRE RETURN IS AVAILABLE THROUGH THE SECURE ONLINE WEBSITE AND THE COMMITTEE HAS THE OPPORTUNITY TO DISCUSS THE RETURN IN AN OPEN FORUM THAT IS VIEWED BY ALL ONCE THE COMMITTEE REVIEWS THE RETURN TO ENSURE COMPLIANCE WITH FILING REQUIREMENTS, THE FULL BOARD IS GIVEN ACCESS TO THE SECURE ONLINE WEBSITE BEFORE THE RETURN IS FILED WITH THE INTERNAL REVENUE SERVICE

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 12c	CONFLICT OF INTEREST POLICY THE UNIVERSITY ASKS BOTH TRUSTEES AS WELL AS ADMINISTRATIVE EMPLOYEES TO COMPLETE A CONFLICT OF INTEREST STATEMENT EACH YEAR THE TRUSTEES' STATEMENTS ARE REVIEWED BY IN-HOUSE COUNSEL IF ANY ISSUES AND/OR CONCERNS ARE FOUND, THE IN-HOUSE COUNSEL BRINGS THE MATTER FORWARD, AS APPROPRIATE, TO ENSURE THAT ALL PARTIES ARE AWARE OF ANY ISSUES ANY TRUSTEE WITH A CONFLICT ABSTAINS FROM ANY BOARD OR COMMITTEE VOTES AS DEEMED NECESSARY EACH YEAR ALL ADMINISTRATIVE STAFF MUST REVIEW THE CONFLICT OF INTEREST POLICY AND SIGN A CONFLICT OF INTEREST STATEMENT THESE STATEMENTS ARE FORWARDED TO THE HUMAN RESOURCE DEPARTMENT FOR REVIEW ANY POTENTIAL CONFLICTS ARE BROUGHT FORWARD AS APPROPRIATE

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 15a & 15B	<p>COMPENSATION 15A THE COMPENSATION REVIEW FOR THE PRESIDENT WAS DONE THROUGH A COMPENSATION SUB-COMMITTEE OF TRUSTEES COMPRISED OF THE CHAIRMAN, VICE CHAIRMAN, SECRETARY AND TWO OTHER MEMBERS THE SUB-COMMITTEE MET DURING THE YEAR TO REVIEW THE PRESIDENT'S PERFORMANCE OF THE PREVIOUS YEAR'S GOALS AND TO ESTABLISH THE COMING YEAR'S GOALS THE SUB-COMMITTEE ENGAGED A THIRD PARTY TO CONDUCT AN INDEPENDENT REVIEW OF THE PRESIDENT'S COMPENSATION THE THIRD PARTY WAS ASKED TO ADVISE THE SUB-COMMITTEE OF TRENDS AND ANY OTHER PERTINENT INFORMATION WITH RESPECT TO PEER INSTITUTIONS THE COMPENSATION SUB-COMMITTEE OF THE BOARD OF TRUSTEES RECOMMENDED TO THE EXECUTIVE COMMITTEE THE PRESIDENT'S COMPENSATION PACKAGE AND IT WAS APPROVED ALL DOCUMENTATION IS KEPT BY THE CHAIRMAN OF THE BOARD IN ADDITION, THE PRESIDENT'S OFFICE RETAINS A COPY OF THE PRESIDENT'S SELF-EVALULATION THE MINUTES OF THE COMPENSATION SUB-COMMITTEE AND EXECUTIVE COMMITTEE ARE KEPT ON FILE IN THE PRESIDENT'S OFFICE THESE MINUTES, WITH MOTIONS FOR COMPENSATION PACKAGES, ARE MAILED TO ALL TRUSTEES THE COMPENSATION PROCESS MEETS THE REBUTTABLE PRESUMPTION THE COMMITTEE IS COMPRISED OF INDIVIDUALS WHO DO NOT HAVE A CONFLICT OF INTEREST REGARDING THE TRANSACTION, THE COMMITTEE RELIED ON APPROPRIATE DATA AS TO COMPARABILITY PRIOR TO MAKING ITS DETERMINATION AND THE COMMITTEE TIMELY AND ADEQUATELY DOCUMENTS THE DECISIONS REGARDING COMPENSATION 15B THE COMPENSATION FOR OFFICER AND KEY EMPLOYEES WAS MOST HEAVILY MEASURED AGAINST PERFORMANCE OF THE INDIVIDUALS AND THE PUBLISHED SALARY DOCUMENTATION FOR THE COLLEGE AND UNIVERSITY PERSONNEL ASSOCIATION'S (CUPA) SALARY LISTINGS FROM COMPARABLE DATA OF INSTITUTIONS WITHIN THE SAME CATEGORY AS THE UNIVERSITY THE PRESIDENT DETERMINES THE INCREASE BASED ON PERFORMANCE AND COMPARABLE COMPENSATION DATA HE REPORTS THE SALARY LEVELS OF THE KEY EMPLOYEES TO THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES COMPENSATION RECORDS ARE KEPT IN THE PRESIDENT'S OFFICE</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 19	PUBLIC DISCLOSURE THE IRS FORM 990 IS AVAILABLE UPON REQUEST FROM THE UNIVERSITY IT IS POSTED, ALONG WITH THE AUDITED FINANCIAL STATEMENTS, ON THE WEBSITE OF THE MASSACHUSETTS ATTORNEY GENERAL'S OFFICE AT WWW MASS GOV THE UNIVERSITY'S GOVERNING DOCUMENTS, ARTICLES OF INCORPORATION AND BY-LAWS MAY BE REQUESTED FROM THIS OFFICE AND ARE POSTED ON THE WEBSITE FOR THE MASSACHUSETTS SECRETARY OF STATE THE CONFLICT OF INTEREST POLICY IS AVAILABLE ON THE UNIVERSITY'S WEBSITE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART XI, LINE 5 - RECONCILIATION OF NET ASSETS	OTHER CHANGES IN NET ASSETS OR FUND BALANCE CHANGE IN SPLIT INTEREST AGREEMENTS \$34,840 LOSS ON EXTINGUISHMENT OF DEBT \$(1,414,841) _____ TOTAL \$(1,380,001)

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2017

**Open to Public
Inspection**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
- ▶ Attach to Form 990.
- ▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization
Western New England University

Employer identification number

04-2108376

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

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

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

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

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) CHARITABLE REMAINDER TRUSTS (2) 1215 WILBRAHAM ROAD SPRINGFIELD, MA 01119	CHARITABLE TR	MA	NA	Trust				Yes	

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

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

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

Part VII **Supplemental Information**

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