



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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 black lung benefit trust or private foundation)

OMB No 1545-0047

2008

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009

- B Check if applicable
Address change
Name change
Initial return
Termination
Amended return
Application pending

C Name of organization
WESTERN NEW ENGLAND COLLEGE
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 country, and ZIP + 4
SPRINGFIELD, MA 01119

D Employer identification number
04-2108376
E Telephone number
(413) 782-1288
G Gross receipts \$ 170,906,555

F Name and address of Principal Officer
ANTHONY CAPRIO
1215 WILBRAHAM ROAD
SPRINGFIELD, MA 01119

H(a) Is this a group return for affiliates?
H(b) Are all affiliates included?
H(c) Group Exemption Number

I Tax-exempt status 501(c) (3)

J Web site: WWW WNEC EDU

K Type of organization Corporation

L Year of Formation 1951 M State of legal domicile MA

Part I Summary

Table with columns: Activities & Governance, Revenue, Expenses, Net Assets or Fund Balances. Rows include mission statement, employee counts, revenue breakdown, and asset values.

Part II Signature Block

Signature block containing declaration of preparer, signature of officer, and name/title of preparer.

Paid Preparer's Use Only section with fields for preparer's signature, date, firm name, address, and EIN.

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

Part III Statement of Program Service Accomplishments (See the instructions.)

1 Briefly describe the organization's mission

Western New England College is a private educational institution which awards undergraduate, master, and doctoral degrees in Arts and Sciences, Business, Engineering and law 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 exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts 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 \$ 61,866,197 including grants of \$ 21,127,001) (Revenue \$ 69,919,151)

FULL- AND PART-TIME UNDERGRADUATE PROGRAMS ANNUALLY SERVE MORE THAN 2,500 STUDENTS FROM MORE THAN 30 STATES, THE DISTRICT OF COLUMBIA, AND SEVERAL FOREIGN COUNTRIES AND U.S. TERRITORIES OR COMMONWEALTHS, INCLUDING PUERTO RICO STUDENTS ARE OFFERED THE OPPORTUNITY TO STUDY IN APPROXIMATELY 80 MAJOR CONCENTRATIONS APPROXIMATELY 600 UNDERGRADUATE DEGREES ARE AWARDED ANNUALLY

4b (Code) (Expenses \$ 17,838,946 including grants of \$ 4,477,499) (Revenue \$ 21,213,008)

The College offers a variety of part-time graduate programs in all three schools & an ABA accredited Law School with both full- and part-time students Part-time programs are designed around the needs of working men and women including master's degree opportunities for educational, business, accounting, and engineering professionals

4c (Code) (Expenses \$ 15,286,245 including grants of \$) (Revenue \$ 18,932,845)

The College offers residential opportunities to full-time undergraduates through a variety of living arrangements varying from traditional dormitory settings to apartments and suites Approximately 1,950 students live on campus during the academic year Over the last decade, the College has continuously added to its residence hall stock and renovated existing halls







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

4e Total program service expenses \$ 94,991,388 Must equal Part IX, Line 25, column (B).

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?	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? If "Yes," complete Schedule C, Part II	Yes	
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any accounts where 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, 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		No
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	Yes	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	Yes	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	Yes	
13 Is the organization a school as 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 U S?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S? If "Yes," complete Schedule F, Part I	Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	Yes	
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		No
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	Yes	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		No
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		No
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	Yes	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	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) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		No
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		No
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		No

Part IV Checklist of Required Schedules *(Continued)*

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i> 	Yes	
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i> 		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i> 	Yes	
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> 		No
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 section 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, Parts II, III, IV, and V, line 1</i>		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
36	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>		No
37	Did the organization conduct more than 5 percent 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

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable		
	1a 160		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return		
	2a 2,461		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	
b	If "Yes," enter the name of the foreign country <u>NT</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?		
6a	Did the organization solicit any contributions that were not tax deductible?		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<i>Organizations that may receive deductible contributions under section 170(c).</i>		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		No
9	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	<i>Section 501(c)(7) organizations.</i> Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<i>Section 501(c)(12) organizations.</i> Enter		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	<i>Section 4947(a)(1) non-exempt charitable trusts.</i> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
	12b		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		No
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	the governing body?	Yes	
8b	each committee with authority to act on behalf of the governing body?	Yes	
9a	Does the organization have local chapters, branches, or affiliates?		No
9b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	Yes	
11	Is there any officer, director or 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

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13	Yes	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?	Yes	
14	Does 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		
15a	The organization's CEO, Executive Director, or top management official?	Yes	
15b	Other officers or key employees of the organization? Describe the process in Schedule O	Yes	
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," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed <u>MA</u>
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 make these available. Check all that apply. <input type="checkbox"/> own website <input checked="" type="checkbox"/> another's website <input checked="" type="checkbox"/> upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization WILLIAM J KELLEHER 1215 WILBRAHAM ROAD SPRINGFIELD, MA 01119 (413) 782-1288

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

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

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

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

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

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

Check this box if the organization did not compensate any officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			

Part VIII Statement of Revenue

		(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . . . 1a				
	b Membership dues				
	1b				
	c Fundraising events 61,108				
	1c				
	d Related organizations . . . 1d				
	e Government grants (contributions) 1e 1,450,813				
	f All other contributions, gifts, grants, and similar amounts not included above 1f 1,196,883				
g Noncash contributions included in lines 1a-1f \$ 458,122					
h Total (Add lines 1a-1f)	2,708,804				
Program Service Revenue	2a TUITION AND FEES	611,710	91,132,159	91,132,159	
	b AUXILIARY SALES AND SERVICES	611,710	19,127,647	19,127,647	
	c INTEREST ON STUDENT LOANS	611,710	92,578	92,578	
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f	\$ 110,352,384			
Other Revenue	3 Investment income (including dividends, interest other similar amounts)		1,401,608		1,401,608
	4 Income from investment of tax-exempt bond proceeds		0		
	5 Royalties		0		
	6a Gross Rents	(i) Real (ii) Personal			
	b Less rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss)				
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b Less cost or other basis and sales expenses				
	c Gain or (loss)				
	d Net gain or (loss)		-2,422,232		-2,422,232
	8a Gross income from fundraising events (not including \$ 53,619 of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 a				
	b Less direct expenses . . . b				
	c Net income or (loss) from fundraising events		-9,448		-9,448
9a Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000 a					
b Less direct expenses . . . b					
c Net income or (loss) from gaming activities		0			
10a Gross sales of inventory, less returns and allowances . . . a					
b Less cost of goods sold . . . b					
c Net income or (loss) from sales of inventory		0			
Miscellaneous Revenue	Business Code				
11a SPONSORED RESEARCH	611,710	326,100	326,100		
b FACILITY RENTAL	611,710	196,862		196,862	
c STUDENT FUNDRAISER INCOME	611,710	179,153		179,153	
d All other revenue _____		576,550		576,550	
e Total. Add lines 11a-11d	\$ 1,278,665				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		113,309,781	110,678,484	0	-77,507

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) but are not required to complete columns (B), (C), and (D).**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	0			
2	Grants and other assistance to individuals in the U S See Part IV, line 22	25,469,630	25,469,630		
3	Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16	134,870	134,870		
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	856,244		820,244	36,000
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	40,226,899	33,324,289		647,015
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	3,376,206	2,738,585	581,491	56,130
9	Other employee benefits	7,476,900	5,979,609	1,246,717	250,574
10	Payroll taxes	3,061,947	2,483,676	527,366	50,905
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	14,830		14,830	
c	Accounting	119,100		119,100	
d	Lobbying	0			
e	Professional fundraising See Part IV, line 17	8,568			8,568
f	Investment management fees	0			
g	Other	4,570,674	4,516,210	54,464	
12	Advertising and promotion	1,478,654	743,197	666,815	68,642
13	Office expenses	4,743,457	4,162,857	510,304	70,296
14	Information technology	309,130	151,661	148,647	8,822
15	Royalties	0			
16	Occupancy	2,735,224	2,574,164	161,060	
17	Travel	1,206,728	1,045,953	126,934	33,841
18	Payments of travel or entertainment expenses for any Federal, state or local public officials	0			
19	Conferences, conventions and meetings	2,027,086	1,674,995	316,663	35,428
20	Interest	2,115,508	1,999,399	116,109	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	6,526,634	5,771,626	748,275	6,733
23	Insurance	359,029	116,187	242,842	
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	MAINTENANCE AND REPAIRS	1,133,026	831,074	301,952	
b	RENTAL	607,464	467,963	139,501	
c	EQUIPMENT	267,115	188,444	78,671	
d	MEMBERSHIP & DUES	191,337	106,224	82,388	2,725
e	IMPROVEMENTS	102,014	97,098	4,916	
f	All other expenses	480,277	413,677	66,600	
25	Total functional expenses. Add lines 1 through 24f	109,598,551	94,991,388	13,331,484	1,275,679
26	Joint Costs. Check <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)			(B)	
		Beginning of year			End of year	
Assets	1 Cash—non-interest-bearing			1		
	2 Savings and temporary cash investments	20,150,719		2	17,060,900	
	3 Pledges and grants receivable, net	2,276,946		3	952,284	
	4 Accounts receivable, net	1,394,576		4	1,230,824	
	5 Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>			5		
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>			6		
	7 Notes and loans receivable, net	5,201,564		7	5,622,639	
	8 Inventories for sale or use	81,727		8	76,666	
	9 Prepaid expenses and deferred charges	2,250,112		9	2,301,448	
	10a Land, buildings, and equipment cost basis					
		10a	153,366,953			
	b Less accumulated depreciation <i>Complete Part VI of Schedule D</i>					
		10b	61,900,509	81,975,833	10c	91,466,444
	11 Investments—publicly traded securities	13,163,872		11	11,870,691	
	12 Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>	33,941,297		12	23,627,449	
	13 Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>			13		
14 Intangible assets			14			
15 Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>	2,237,855		15	1,502,774		
16 Total assets. Add lines 1 through 15 (must equal line 34)	162,674,501		16	155,712,119		
Liabilities	17 Accounts payable and accrued expenses	11,113,723		17	11,047,730	
	18 Grants payable	2,962,162		18	2,962,162	
	19 Deferred revenue	4,190,072		19	4,004,262	
	20 Tax-exempt bond liabilities	46,156,080		20	45,104,267	
	21 Escrow account liability <i>Complete Part IV of Schedule D</i>			21		
	22 Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>			22		
	23 Secured mortgages and notes payable to unrelated third parties			23		
	24 Unsecured notes and loans payable			24		
	25 Other liabilities <i>Complete Part X of Schedule D</i>	1,845,987		25	1,964,007	
	26 Total liabilities. Add lines 17 through 25	66,268,024		26	65,082,428	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27 Unrestricted net assets	73,499,787		27	71,895,055	
	28 Temporarily restricted net assets	6,823,193		28	2,630,937	
	29 Permanently restricted net assets	16,083,497		29	16,103,699	
	Organizations that do not follow SFAS 117, 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	96,406,477		33	90,629,691		
34 Total liabilities and net assets/fund balances	162,674,501		34	155,712,119		

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> cash <input checked="" type="checkbox"/> accrual <input type="checkbox"/> other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
2b	Were the organization's financial statements audited by an independent accountant?	Yes	
2c	If "Yes" to lines 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?	Yes	
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?	Yes	
3b	If "Yes," did the organization undergo the required audit or audits?	Yes	

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2008

Department of the Treasury
Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

Open to Public Inspection

Name of the organization
WESTERN NEW ENGLAND COLLEGE

Employer identification number

04-2108376

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

- 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)
- 3 A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii)**. (Attach Schedule H)
- 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 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)
- 10 An organization organized and operated exclusively to test for public safety See **Section 509(a)(4)**. (See instructions)
- 11 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 that describes the type of supporting organization and complete lines 11e through 11h
 a Type I b Type II c Type III - Functionally Integrated d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		No
11g(ii)		No
11g(iii)		No

h Provide the following information about the organizations the organization supports

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (See Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
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 line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 IV)						
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 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	
16a 33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% Test - 2007. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% Facts and Circumstances Test - 2008. 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% Facts and Circumstances Test - 2007. 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private Foundation. If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 1-5						
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 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Total of lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 30 June, 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 IV.)						
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 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16	

Computation of Investment Income Percentage

17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18	

- 19a 33 1/3% Tests - 2008.** 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% Tests - 2007.** 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 **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

Additional Data

Software ID:
Software Version:
EIN: 04-2108376
Name: WESTERN NEW ENGLAND COLLEGE

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099MISC)	(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			
ANTHONY S CAPRIO , PRESIDENT	40 0	X		X			387,182	0	157,990	
ROBERT W CLARKE , TRUSTEE	1 0	X					0	0	0	
NORMA L COLACCINO , TRUSTEE	1 0	X					0	0	0	
TIMOTHY P CRIMMINS JR , TRUSTEE	1 0	X					0	0	0	
WILLIAM E DUPUIS , TRUSTEE	1 0	X					0	0	0	
ANTHONY F DOLPHIN , TRUSTEE	1 0	X					0	0	0	
STEVEN P KITROSSER , TRUSTEE	1 0	X					0	0	0	
FRANK P FITZGERALD ESQ , TRUSTEE	1 0	X					0	0	0	
RONALD C GOULET , TRUSTEE	1 0	X					0	0	0	
BRUCE F HAMBRO , TRUSTEE	1 0	X					0	0	0	
MARSHALL A HART JR , TRUSTEE	1 0	X					0	0	0	
RONALD P LALLI , TRUSTEE	1 0	X					0	0	0	
LUCIE LAPOVSKY , TRUSTEE	1 0	X					0	0	0	
BARBARA A LENK , TRUSTEE	1 0	X					0	0	0	
KIM A MAC LEOD , TRUSTEE	1 0	X					0	0	0	
JOHN M MITCHELL , TRUSTEE	1 0	X					0	0	0	
CARMEN GUEVARA NEUBERGER ESQ , TRUSTEE	1 0	X					0	0	0	
WAH SING NG , TRUSTEE	1 0	X					0	0	0	
KENNETH M RICKSON , TRUSTEE	1 0	X					0	0	0	
MICHAEL A SERAFINO , TREASURER	1 0	X		X			0	0	0	
AMY B LEWIS , TRUSTEE	1 0	X					0	0	0	
PETER C STEINGRABER ESQ , TRUSTEE	1 0	X					0	0	0	
BRIAN P TRELEASE , TRUSTEE	1 0	X					0	0	0	
JAMES E TREMBLE , TRUSTEE	1 0	X					0	0	0	
DONALD G CAMPBELL , TRUSTEE	1 0	X					0	0	0	
EDWIN W LINDSAY , TRUSTEE	1 0	X					0	0	0	
LINDA M L PETERS , TRUSTEE	1 0	X					0	0	0	
ROBERT E SALAD , TRUSTEE	1 0	X					0	0	0	
ANN M SEELEY , TRUSTEE	1 0	X					0	0	0	
CHRISTOPHER A SERVICE JR , TRUSTEE	1 0	X					0	0	0	

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
THOMAS R BURTON , TRUSTEE	1 0	X						0	0	0
KENNETH D CARDWELL , TRUSTEE	1 0	X						0	0	0
ROBERT H CARNEVALE , TRUSTEE	1 0	X						0	0	0
KEVIN S DELBRIDGE , VICE CHAIRMAN	1 0	X		X				0	0	0
ALFRED A LARIVIERE , SECRETARY	1 0	X		X				0	0	0
FREDERICK V MOTTLE , TRUSTEE	1 0	X						0	0	0
JOHN M O'BRIEN III , CHAIRMAN	1 0	X		X				0	0	0
ALEXANDER L PATTERSON , TRUSTEE	1 0	X						0	0	0
WILLIAM J KELLEHER , VICE PRESIDENT FOR FIN & ADMI	40 0				X			91,803	0	10,648
ARTHUR R GAUDIO , DEAN, SCHOOL OF LAW	40 0				X			248,261	0	34,873
JERRY A HIRSCH , VICE PRESIDENT OF ACADE AFFAIR	40 0				X			200,889	0	28,204
WILLIAM G BAKER , PROFESSOR OF LAW	40 0					X		216,409	0	26,024
FREDERICK D ROYAL , DIRECTOR OF LLM AND PROF	40 0					X		201,892	0	30,690
SAMUEL STONEFIELD , PROFESSOR OF LAW	40 0					X		189,257	0	29,502
ERIC J GOUVIN , PROFESSOR OF LAW	40 0					X		176,263	0	19,333
BART LIPKENS , CHAIR & PROFESSOR OF MECH ENG	40 0					X		175,985	0	26,522
DAVID P KRUGER , VICE PRESIDENT, F&A	40 0						X	186,226	0	32,207

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

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

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

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

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

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

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

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax)

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

Name of the organization WESTERN NEW ENGLAND COLLEGE

Employer identification number

04-2108376

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations. (See the instructions for Schedule C for details.)

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
2 Political expenditures \$
3 Volunteer hours

Part I-B To be completed by all organizations exempt under section 501(c)(3). (See the instructions for Schedule C for details.)

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

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3). (See the instructions for Schedule C for details.)

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

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's internal funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). (See the instructions for Schedule C for details.)

- A** Check if the filing organization belongs to an affiliated group
B Check if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.)	(a) Filing Organization's Totals	(b) Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)	128	
c Total lobbying expenditures (add lines 1a and 1b)	128	
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)	128	
f Lobbying nontaxable amount Enter the amount from the following table in both columns— If the amount on line 1e, column (a) or (b) is: Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000 The lobbying nontaxable amount is: 20% of the amount on line 1e \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000	26	
g Grassroots nontaxable amount (enter 25% of line 1f)	7	
h Subtract line 1g from line 1a Enter -0- if line g is more than line a		
i Subtract line 1f from line 1c Enter -0- if line f is more than line c	102	
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 1a through 1f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount				26	26
b Lobbying ceiling amount (150% of line 2a, column(e))					39
c Total lobbying expenditures				128	128
d Grassroots non-taxable amount				7	7
e Grassroots ceiling amount (150% of line d, column (e))					11
f Grassroots lobbying expenditures					

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). (See the instructions for Schedule C for details.)

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

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See the instructions for Schedule C for details.)

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

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." (See the instructions for Schedule C for details.)

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

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation
POLITICAL CAMPAIGN OR DIRECT LOBBYING ACTIVITIES		IN FISCAL YEAR 2009, THE COLLEGE DID NOT PARTICIPATE IN ANY POLITICAL CAMPAIGN OR DIRECT LOBBYING ACTIVITIES SOME OF THE COLLEGE'S MEMBERSHIPS(E G ASSOCIATION OF AMERICAN COLLEGES & UNIVERSITIES, COUNCIL OF HIGHER EDUCATION ACCREDITATION, ASSOCIATION OF INDEPENDENT COLLEGE AND UNIVERSITIES IN MASSACHUSETTS, GREATER SPRINGFIELD CHAMBER OF COMMERCE, WESTERN MASSACHUSETTS ECONOMIC DEVELOPMENT COUNCIL, ETC) INCLUDE SOME LOBBYING ACTIVITIES TOWARDS THE PROMOTION OF HIGHER EDUCATION CONCERNS OR REGIONAL ECONOMIC DEVELOPMENT, HOWEVER, NONE OF THESE LOBBYING ACTIVITIES ARE SPECIFIC TO THE COLLEGE THE PRESIDENT AND VARIOUS EMPLOYEES ATTEND FUNCTIONS WHERE THEY ARE IN CONTACT WITH ELECTED OFFICIALS AND ON OCCASION ELECTED OFFICIALS ARE INVITED TO CAMPUS (E G THE MAYOR OF SPRINGFIELD FOR A COLLEGE GROUND BREAKING EVENT), HOWEVER, NONE OF THESE ACTIVITIES WERE POLITICAL CAMPAIGN FUNDRAISERS NOR DID ANY LOBBYING TAKE PLACE AT TIMES THE CHAMBER OF COMMERCE WILL HAVE A PETITION AND ASK FOR SIGNITURES OF A POLITICAL OR LOBBYING NATURE, HOWEVER, THOSE REPRESENTING THE COLLEGE DECLINE SIGNING SUCH PETITIONS

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2008

Open to Public Inspection

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Department of the Treasury Internal Revenue Service

Name of the organization WESTERN NEW ENGLAND COLLEGE

Employer identification number 04-2108376

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

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and questions about donor advisement.

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

Table with 3 columns: Line number, Description, and Held at the End of the Year (2a-2d). Rows include purpose of easements, number of easements, acreage, and monitoring details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 3 columns: Line number, Description, and Amount. Rows include questions about reporting art and historical treasures.

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

3 Using the organization's 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 XIV

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 Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to 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 why in Part XIV and complete the following table

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	40,956,419				
b Contributions	398,930				
c Investment earnings or losses	-8,046,379				
d Grants or scholarships	2,197,394				
e Other expenditures for facilities and programs	41,229				
f Administrative expenses	151,517				
g End of year balance	30,918,830				

2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment ▶ 57 %
- b** Permanent endowment ▶ 43 %
- c** Term endowment ▶

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	3a(i)	No
(ii) related organizations	3a(ii)	No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		4,525,765		4,525,765
b Buildings		129,335,106	48,008,628	81,326,478
c Leasehold improvements				
d Equipment		19,506,082	13,891,881	5,614,201
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				91,466,444

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, and various Mutual Funds.

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment type, (b) Book value, (c) Method of valuation. This table is currently empty.

Part IX Other Assets. See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value. Row includes DEPOSITS UNDER BOND INDENTURE with a value of 1,502,774.

Part X Other Liabilities. See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of Liability, (b) Amount. Rows include Federal Income Taxes, DEPOSITS, ASSETS HELD BY OTHERS, and OBLIGATION UNDER CAPITAL LEASE.

In Part XIV, 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

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	113,309,781
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	109,598,551
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	3,711,230
4	Net unrealized gains (losses) on investments	4	-9,271,307
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-216,709
9	Total adjustments (net) Add lines 4 - 8	9	-9,488,016
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-5,776,786

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	103,649,439
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-9,271,307
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	-216,709
e	Add lines 2a through 2d	2e	-9,488,016
3	Subtract line 2e from line 1	3	113,137,455
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	172,326
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	172,326
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	113,309,781

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	109,426,225
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	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	109,426,225
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	172,326
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	172,326
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	109,598,551

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
ENDOWMENT FUNDS	PART V, LINE 4	The College was established in 1951 The College 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 57% of the college's endowment fund is quasi-endowment funds that have been established through sound fiscal management of the college with the remaining funds established through donor restricted donations The majority of the permanently restricted endowment funds (99%) are used for scholarships and awards for undergraduate and law students The board-approved rate of 5% is applied to a 13-quarter average market value to determine each endowment's distributable earnings and the actual spending rate for fiscal year 2009 was 4.82%
OTHER RECONCILIATION OF CHANGE IN NET ASSETS	PART XI, LINE 8	CHANGE IN SPLIT INTEREST AGREEMENTS -\$216,709
OTHER AMOUNTS INCLUDED IN FINANCIAL STATEMENTS BUT NOT ON FORM 990	PART XII, LINE 2D	CHANGE IN SPLIT INTEREST AGREEMENTS -\$216,709

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ. To be completed by organizations that answer "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

Name of the organization

WESTERN NEW ENGLAND COLLEGE

Employer identification number

04-2108376

		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. WESTERN NEW ENGLAND COLLEGE'S NONDISCRIMINATION POLICY IS SPECIFICALLY STATED IN THEIR BY-LAWS AND IS INCLUDED IN ALL PRINTED MATERIALS	Yes	
4	Does the organization maintain the following?		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	Yes	
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, attach a separate statement)	Yes	
5	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		No
b	Admissions policies?		No
c	Employment of faculty or administrative staff?		No
d	Scholarships or other financial assistance?		No
e	Educational policies?		No
f	Use of facilities?		No
g	Athletic programs?		No
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		No
6a	Does the organization receive any financial aid or assistance from a governmental agency?	Yes	
6b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 6a or b, please explain using an attached statement		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," attach an explanation	Yes	

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

OMB No 1545-0047

2008

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization WESTERN NEW ENGLAND COLLEGE

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 the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance [X] Yes [] No

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activites per Region (Use Schedule F-1 (Form 990) if additional space is needed)

Table with 6 columns: (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 in region. Rows include Europe, Central America and the Caribbean, East Asia and the Pacific, Sub-Saharan Africa, and a Totals row.

Software ID:
Software Version:
EIN: 04-2108376
Name: WESTERN NEW ENGLAND COLLEGE

Form 990 Schedule F Part II - Grants and Other Assistance to Organizations or Entities Outside The United States

(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)
--------------------------	--	------------	----------------------	--------------------------	---------------------------------	-----------------------------------	--	---

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

Name of the organization WESTERN NEW ENGLAND COLLEGE

Employer identification number 04-2108376

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. a Mail solicitations, b 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... b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name 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.

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

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		ATHLETICS GOLF (event type)	ALUMNI GOLF (event type)	1 (total number)	(Add col (a) through col (c))
Revenue	1 Gross receipts	57,058	22,660	35,009	114,727
	2 Less Charitable contributions	39,625	7,165	14,318	61,108
	3 Gross revenue (line 1 minus line 2)	17,433	15,495	20,691	53,619
Direct Expenses	4 Cash Prizes				
	5 Non-cash Prizes				
	6 Rent/Facility costs				
	7 Other direct expenses	23,082	12,813	27,172	63,067
	8 Direct expense summary Add lines 4 through 7 in column (d) ▶				63,067
9 Net income summary Combine lines 3 and 8 in column (d) ▶				-9,448	

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Non-cash 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 Combine lines 1 and 7 in column (d) ▶					

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities _____		
a	Is the organization licensed to operate gaming activities in each of these states?	9a	
b	If "No," Explain _____ _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b	If "Yes," Explain _____ _____		
11	Does the organization operate gaming activities with nonmembers?	11	
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?	12	

13 Indicate the percentage of gaming activity operated in

- a** The organization's facility **13a**
- b** An outside facility **13b**

14 Provide 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?

- 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

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?

- 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 ▶ \$ _____

	Yes	No
13a		
13b		
14		
15a		
16		
17a		

Schedule I (Form 990)

OMB No 1545-0047

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

WESTERN NEW ENGLAND COLLEGE

Employer identification number

04-2108376

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
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 Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 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, (g) Description of non-cash assistance, (h) Purpose of grant or assistance.

- 2 Enter total number of section 501(c)(3) and government organizations
3 Enter total number of other organizations

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
INTERNAL SCHOLARSHIPS	2382	24,618,856		N/A	N/A
COLLEGE WORK STUDY	763	607,159		N/A	N/A
SEOG FINANCIAL AID	103	243,615			

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.
See Additional Data Table

Identifier	Return Reference	Explanation
Part IV - Supplemental Information		All grant funds are monitored with at least two different departments providing 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 this 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 to each draw down

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in 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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
ANTHONY S CAPRIO	(i)	351,182	0	36,000	101,234	56,756	545,172	189,237
	(ii)	0	0	0	0	0	0	0
DAVID P KRUGER	(i)	136,226	0	50,000	14,897	17,310	218,433	131,313
	(ii)	0	0	0	0	0	0	0
ARTHUR R GAUDIO	(i)	230,700	0	17,561	22,579	12,294	283,134	123,568
	(ii)	0	0	0	0	0	0	0
JERRY A HIRSCH	(i)	192,868	0	8,021	16,041	12,163	229,093	95,819
	(ii)	0	0	0	0	0	0	0
WILLIAM G BAKER	(i)	197,909	0	18,500	19,605	6,419	242,433	116,713
	(ii)	0	0	0	0	0	0	0
FREDERICK D ROYAL	(i)	191,550	0	10,342	18,616	12,074	232,582	95,090
	(ii)	0	0	0	0	0	0	0
SAMUEL STONEFIELD	(i)	171,496	0	17,761	17,368	12,134	218,759	95,571
	(ii)	0	0	0	0	0	0	0
ERIC J GOUVIN	(i)	163,241	0	13,022	7,319	12,014	195,596	86,204
	(ii)	0	0	0	0	0	0	0
BART LIPKENS	(i)	161,316	0	14,669	17,313	9,209	202,507	80,687
	(ii)	0	0	0	0	0	0	0
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Software ID:
Software Version:
EIN: 04-2108376
Name: WESTERN NEW ENGLAND COLLEGE

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
ANTHONY S CAPRIO	(i)	351,182	0	36,000	101,234	56,756	545,172	189,237
	(ii)	0	0	0	0	0	0	0
DAVID P KRUGER	(i)	136,226	0	50,000	14,897	17,310	218,433	131,313
	(ii)	0	0	0	0	0	0	0
ARTHUR R GAUDIO	(i)	230,700	0	17,561	22,579	12,294	283,134	123,568
	(ii)	0	0	0	0	0	0	0
JERRY A HIRSCH	(i)	192,868	0	8,021	16,041	12,163	229,093	95,819
	(ii)	0	0	0	0	0	0	0
WILLIAM G BAKER	(i)	197,909	0	18,500	19,605	6,419	242,433	116,713
	(ii)	0	0	0	0	0	0	0
FREDERICK D ROYAL	(i)	191,550	0	10,342	18,616	12,074	232,582	95,090
	(ii)	0	0	0	0	0	0	0
SAMUEL STONEFIELD	(i)	171,496	0	17,761	17,368	12,134	218,759	95,571
	(ii)	0	0	0	0	0	0	0
ERIC J GOUVIN	(i)	163,241	0	13,022	7,319	12,014	195,596	86,204
	(ii)	0	0	0	0	0	0	0
BART LIPKENS	(i)	161,316	0	14,669	17,313	9,209	202,507	80,687
	(ii)	0	0	0	0	0	0	0

**Schedule K
(Form 990)**

OMB No 1545-0047

Supplemental Information on Tax Exempt Bonds

2008

To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a.
Provide descriptions, explanations, and any additional information in Schedule O.

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
WESTERN NEW ENGLAND COLLEGE

Employer identification number

04-2108376

Part I Bond Issues (Required for 2008)

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer	
							Yes	No	Yes	No
A	MDFA - SERIES 2005	04-3431814	057583RDQ	10-19-2005	39,232,453	REFUND PRIOR ISSUES SERIES 980002	X			X
B	MDFA - SERIES 2008	04-3431814	999999999	05-29-2008	5,000,000	CONSTRUCTION OF LAW SCHOOL ADDITIO		X		X

Part II Proceeds (Optional for 2008)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Total Proceeds of Issue										
2 Gross Proceeds in Reserve Funds										
3 Proceeds in Refunding or Defeasance Escrows										
4 Other Unspent Proceeds										
5 Issuance Costs from Proceeds										
6 Working Capital Expenditures from Proceeds										
7 Capital Expenditures from Proceeds										
8 Year of Substantial Completion										
9 Were the bonds issued as part of a current refunding issue?										
10 Were the bonds issued as part of an advance refunding issue?										
11 Has the final allocation of proceeds been made?										
12 Does the organization maintain adequate books and records to support the final allocation of proceeds?										

Part III Private Business Use (Optional for 2008)

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

Part III Private Business Use *(Continued)*

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts with respect to the financed property which may result in private business use?										
3b Are there any research agreements with respect to the financed property which may result in private business use?										
3c Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or 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 501(c)(3) organization or a state or local government										
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another 501(c)(3) organization, or a state or local government										
6 Total of lines 4 and 5										
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?										

Part IV Arbitrage *(Optional for 2008)*

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Has a Form 8038-T been filed with respect to the bond issue?										
2 Is the bond issue a variable rate issue?										
3a Has the organization or the government issuer identified a hedge with respect to the bond issue on its books and records?										
b Name of provider										
c Term of hedge										
4a Were gross proceeds invested in a GIC?										
b Name of provider										
c Term of GIC										
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5 Were any gross proceeds invested beyond an available temporary period?										
6 Did the bond issue qualify for an exception to rebate?										

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2008

Open to Public Inspection

Attach to Form 990 or Form 990-EZ. To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

Department of the Treasury Internal Revenue Service

Name of the organization WESTERN NEW ENGLAND COLLEGE

Employer identification number 04-2108376

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

Part II Loans to and/or From Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization?, (c) Original principal amount, (d) Balance due, (e) In default?, (f) Approved by board or committee?, (g) Written agreement?

Total

Part III Grants or Assistance Benefitting Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Table with 5 main columns: (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?

SCHEDULE M (Form 990)

Non-Cash Contributions

OMB No 1545-0047

2008

Open to Public Inspection

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990

Department of the Treasury Internal Revenue Service

Name of the organization WESTERN NEW ENGLAND COLLEGE

Employer identification number 04-2108376

Part I Types of Property

Table with 4 columns: (a) Check if applicable, (b) Number of Contributions, (c) Revenues reported on Form 990, Part VIII, line 1g, (d) Method of determining revenues. Rows include Art, Books, Clothing, Cars, Boats, Intellectual property, Securities, Real estate, etc.

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

Table with 3 columns: Question, Yes, No. Rows include 30a (holding period), 31 (gift acceptance policy), 32a (hire third parties), 33 (revenues not reported).

SCHEDULE O
(Form 990)

Supplemental Information to Form 990

OMB No 1545-0047
2008
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

Name of the organization
WESTERN NEW ENGLAND COLLEGE

Employer identification number
04-2108376

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION STATEMENT	FORM 990, PART III, LINE 1	Who We Are Western New England College, 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 Schools of Arts and Sciences, Business, Engineering, Law, and Pharmacy* 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 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

Identifier	Return Reference	Explanation
appreciated Western New England develops leaders and problem-solvers	from among our students, whether in academics, intercollegiate athletics,	extracurricular and cocurricular programs, collaborative research projects with faculty, or in partnership with the local community. At Western New England, excellence in student learning goes hand in hand with the development of personal values such as integrity, accountability, and citizenship. Students acquire the tools to support lifelong learning and the skills to succeed in the global workforce. Equally important, all members of our community are committed to guiding students in their development to become informed and responsible leaders in their local and global communities by promoting a campus culture of respect, tolerance, environmental awareness, and social responsibility. We are positioned well to accomplish these goals as a truly comprehensive institution whose faculty and staff have historically collaborated in offering an integrated program of liberal and professional learning in the diverse fields of arts and sciences, business, engineering, law, and pharmacy. Our Core Values "Excellence in Teaching, Research, and Scholarship, understanding that our primary purpose is to provide an outstanding education supported by faculty with the highest academic credentials, and with national prominence in their fields."

Identifier	Return Reference	Explanation
"Student-centered Learning, providing an individualized approach to	education which includes a profound commitment to small class sizes,	personalized student-faculty relationships, and student engagement and personal growth both within and beyond the classroom." "A Sense of Community, treating every individual as a valued member of our community with a shared sense of purpose and ownership made possible by mutual respect and shared governance." "Cultivation of a Pluralistic Society, celebrating the diversity of our community, locally and globally, and creating a community that fosters tolerance, integrity, accountability, citizenship, and social responsibility." "Innovative Integrated Liberal and Professional Education, constituting the foundation of our undergraduate and graduate curriculum, providing global education, leadership opportunities, and career preparation." "Commitment to Academic, Professional, and Community Service, promoting opportunities for all campus community members to provide responsible service of the highest quality to others." "Stewardship of our Campus, caring for the sustainability and aesthetics of the environment both within and beyond the campus."

Identifier	Return Reference	Explanation
Our Vision for Approaching Our Second Century	In 2019 Western New England will celebrate its Centennial as an	institution of higher education. Our focus will continue to be on the whole student, but in a twenty-first century context highlighting the demands of a diverse and global society, the accelerating pace of technology, and the necessity of attention to environmental sustainability. Our next decade will be marked by a continued dedication to excellence, visionary thinking, flexibility, and entrepreneurial spirit. We must continue to develop as a comprehensive institution offering an integrated program of liberal and professional undergraduate and graduate education while establishing ourselves in a position of regional leadership and national recognition. *Pending Appropriate Approvals

Identifier	Return Reference	Explanation
FORM 990 REVIEW PROCESS	FORM 990, PART VI, LINE 10	Initially, 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 College'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.

Identifier	Return Reference	Explanation
CONFLICT OF INTEREST POLICY	FORM 990, PART VI, LINE 12C	The College 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 necessary. Each year all administrative staff must review the conflict of interest policy and sign a conflict of interest statement. These statements are turned into the Human Resource department where they are reviewed and if a potential conflict is indicated, a copy of the form is forwarded to the Internal Auditor.

Identifier	Return Reference	Explanation
COMPENSATION	FORM 990, PART VI, LINE 15A	The compensation review for the President was done through an Ad Hoc Committee of Trustees comprised of the Chairman, Vice Chairman, secretary, and two other members. The compensation is measured against the performance of the president. Several salary comparisons to similar institutions were used in determining the compensation package. The Ad Hoc Compensation committee recommends an increase to the Executive committee. The members of the Trustees' Executive Committee votes on the increase of the compensation package. The executive committee reports their vote to the full board. All documentation is kept by the chairman of the board. In addition, the president's office retains a copy of the president's self evaluation. The minutes of the compensation and executive committees are kept on file in the president's office. These minutes, with motions for compensation packages, are mailed to all trustees.

Identifier	Return Reference	Explanation
FORM 990, PART VI, LINE 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 College. The CUPA comparison was done in conjunction with a "Competitive Assessment of Executive Compensation" report based on a study by Pearl, Meyer & Partners completed for the Board of Trustees in December 2006. Since the study was performed there has been an effort to bring staff to the levels outlined in this assessment. The President determines the increase based on performance and comparable compensation data, he reports the salary levels of key employees to the Executive committee of the board of trustees. Compensation records are kept in the president's office.

Identifier	Return Reference	Explanation
PUBLIC DISCLOSURE	FORM 990, PART VI, LINE 19	The federal form 990 is available upon request from the college. It is posted, along with the audited financial statements, on the website of the Massachusetts Attorney General's Office at www.mass.gov. The College'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 college's website.

