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Form **990****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

2010Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning 07/01, 2010, and ending 06/30, 2011**B** Check if applicable

☐	Address change
☒	Name change
☐	Initial return
☐	Terminated
☐	Amended return
☐	Application pending

C Name of organization **WESTERN NEW ENGLAND UNIVERSITY**
F/K/A 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

F Name and address of principal officer **ANTHONY CAPRIO**

1215 WILBRAHAM ROAD, SPRINGFIELD, MA 01119

D Employer identification number

04-2108376

E Telephone number

(413) 782-1288

G Gross receipts \$ 133,140,199.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website. ▶ WWW.WNE.EDU**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ **L** Year of formation 1951 **M** State of legal domicile MA**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities WESTERN NEW ENGLAND UNIVERSITY IS A PRIVATE EDUCATIONAL INSTITUTION WHICH AWARDS UNDERGRADUATE, MASTER, AND DOCTORAL DEGREES IN ARTS AND SCIENCES, BUSINESS, ENGINEERING AND LAW.		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	38.
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	36.
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	2,609.
	6	Total number of volunteers (estimate if necessary)	6	653.
		7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a
7b		Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	4,227,443.	3,916,758.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	113,664,114.	118,531,843.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	923,422.	3,118,424.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	842,849.	1,116,605.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	119,657,828.	126,683,630.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	27,777,350.	31,416,330.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	56,676,248.	58,271,102.
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,171,612.	1,849.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	29,480,164.	34,186,856.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	113,935,611.	123,874,288.
	19	Revenue less expenses Subtract line 18 from line 12	5,722,217.	2,809,342.
	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
Net Assets or Fund Balances	21	Total liabilities (Part X, line 26)	206,437,049.	212,671,106.
	22	Net assets or fund balances Subtract line 21 from line 20	106,126,026.	104,680,375.
			100,311,023.	107,990,731.

Part II Signature Block

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

Sign Here	Signature of officer	Date
	<i>William Kelleher</i>	5/10/12
Paid Preparer Use Only	Type or print name and title	Preparer's signature
	<i>William Kelleher Vice President for Finance and Administration</i>	<i>Donald F. Anderson</i>
	Firm's name ▶ KPMG LLP	Date 5/7/12
	Firm's address ▶ 60 SOUTH STREET BOSTON, MA 02111	Check if self-employed ☐
		PTIN P00237591
		Firm's EIN ▶ 13-5565207
		Phone no 617-988-1000

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

For Paperwork Reduction Act Notice, see the separate instructions

Form 990 (2010)

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SCANNED JUN 15 2012

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐**1** Briefly describe the organization's mission

WESTERN NEW ENGLAND UNIVERSITY 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 501(c)(4) organizations and section 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 \$ 73,249,926 including grants of \$ 26,645,823) (Revenue \$ 74,990,587)

FULL-TIME AND PART-TIME UNDERGRADUATE PROGRAMS ANNUALLY SERVE MORE
THAN 2,700 UNIVERSITY STUDENTS FROM MORE THAN 25 STATES AND US
TERRITORIES AND SEVERAL FOREIGN COUNTRIES. STUDENTS ARE OFFERED
THE OPPORTUNITY TO STUDY IN APPROXIMATELY 60 MAJOR CONCENTRATIONS.
APPROXIMATELY 600 BACHELOR'S LEVEL DEGREES ARE AWARDED ANNUALLY.

4b (Code) (Expenses \$ 18,313,163 including grants of \$ 4,770,507) (Revenue \$ 23,291,245)

THE UNIVERSITY OFFERS A VARIETY OF PART-TIME GRADUATE PROGRAMS
WITHIN ITS COLLEGES OF ARTS AND SCIENCE, BUSINESS, ENGINEERING AND
WITHIN 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
EDUCATION, BUSINESS, ACCOUNTING, AND ENGINEERING PROFESSIONALS AND
DOCTORAL DEGREE OFFERINGS IN PSYCHOLOGY. THE COLLEGE OF PHARMACY
HAS PRE-ACCREDITATION STATUS. THE UNIVERSITY IS IN THE PROGRAM
DEVELOPMENT PHASE FOR BOTH PHARM.D. AND PH.D. IN ENGINEERING
MANAGEMENT PROGRAMS.

4c (Code) (Expenses \$ 16,720,630 including grants of \$) (Revenue \$ 20,250,011)

THE UNIVERSITY OFFERS RESIDENTIAL OPPORTUNITIES TO FULL-TIME
UNDERGRADUATES, AS WELL AS PART-TIME AND FULL-TIME GRADUATE
STUDENTS, THROUGH A VARIETY OF LIVING ARRANGEMENTS VARYING FROM
TRADITIONAL RESIDENCE HALLS TO APARTMENTS AND SUITES.
APPROXIMATELY 2,000 STUDENTS LIVE ON CAMPUS DURING THE ACADEMIC
YEAR. OVER THE LAST DECADE THE UNIVERSITY HAS CONTINUALLY ADDED
TO, AND UPDATED, ITS RESIDENCE HALL STOCK.

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► 108,283,719.

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	X	
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		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or 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		X
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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
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		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	X	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	X	
14 a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	X	
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, Parts II and IV		X
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, Parts III and IV	X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 a Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules (continued)

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

Form 990 (2010)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V. ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a 193		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a 2,609		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X	
b If "Yes," enter the name of the foreign country: <u>CURACAO</u> See instructions for 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?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year.	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12.	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b		
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders.	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b		
c Enter the amount of reserves on hand.	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b		

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

Check if Schedule O contains a response to any question in this Part VI ☒ X

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 38		
b Enter the number of voting members included in line 1a, above, who are independent 1b 36		
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? 2		X
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? . . . 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Does the organization have members or stockholders? 6		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? 7a		X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O 9		X

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

	Yes	No
10a Does the organization have local chapters, branches, or affiliates? 10a		X
b 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? 10b		
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? 11a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13 12a	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done 12c	X	
13 Does the organization have a written whistleblower policy? 13	X	
14 Does the organization have a written document retention and destruction policy? 14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official 15a	X	
b Other officers or key employees of the organization 15b	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a		X
b 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? 16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► MA,

18 Section 6104 requires an organization to make its Forms 1023 (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.
☐ Own website ☒ Another's website ☒ 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

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
 413-782-1219

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(1) OLALEKAN A. ADEOYIN TRUSTEE	1.00	X						0.	0.	0.
(2) THOMAS R. BURTON TRUSTEE	1.00	X						0.	0.	0.
(3) DONALD G. CAMPBELL TRUSTEE	1.00	X						0.	0.	0.
(4) ROBERT H. CARNEVALE TRUSTEE	1.00	X						0.	0.	0.
(5) NORMA L. COLACCINO TRUSTEE	1.00	X						0.	0.	0.
(6) TIMOTHY P. CRIMMINS, JR. TRUSTEE	1.00	X						0.	0.	0.
(7) WILLIAM E. DUPUIS TRUSTEE	1.00	X						0.	0.	0.
(8) ROCCO J. FALCONE, II TRUSTEE	1.00	X						0.	0.	0.
(9) FRANK P. FITZGERALD TRUSTEE	1.00	X						0.	0.	0.
(10) RONALD G. GOULET TRUSTEE	1.00	X						0.	0.	0.
(11) BRUCE F. HAMBRO TRUSTEE	1.00	X						0.	0.	0.
(12) MARSHALL A. HART TRUSTEE	1.00	X						0.	0.	0.
(13) ANDREW T. HENSHON TRUSTEE	1.00	X						0.	0.	0.
(14) STEVEN P. KITROSSER TRUSTEE	1.00	X						0.	0.	0.
(15) LUCIE LAPOVSKY TRUSTEE	1.00	X						0.	0.	0.
(16) BARBARA A. LENK TRUSTEE	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(17) AMY B. LEWIS TRUSTEE	1.00	X						0.	0.	0.
(18) EDWIN W. LINDSAY TRUSTEE	1.00	X						0.	0.	0.
(19) KIM A. MACLEOD TRUSTEE	1.00	X						0.	0.	0.
(20) JOHN M. MITCHELL TRUSTEE	1.00	X						0.	0.	0.
(21) FREDERICK V. MOTTLE TRUSTEE	1.00	X						0.	0.	0.
(22) CARMEN G. NEUBERGER TRUSTEE	1.00	X						0.	0.	0.
(23) WAH SING NG TRUSTEE	1.00	X						0.	0.	0.
(24) JOHN M. O'BRIEN, III TRUSTEE	1.00	X						0.	0.	0.
(25) LINDA M. L. PETERS TRUSTEE	1.00	X						0.	0.	0.
(26) ROBERT E. SALAD TRUSTEE	1.00	X						0.	0.	0.
(27) ANN M. SEELEY TRUSTEE	1.00	X						0.	0.	0.
(28) PETER C. STEINGRABER TRUSTEE	1.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								2,196,589.	0	268,122.
d Total (add lines 1b and 1c)								2,196,589.	0	268,122.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **91**

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 2		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **42**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	77,663			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	2,186,822			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,652,273			
	g	Noncash contributions included in lines 1a-1f \$		105,869			
	h	Total. Add lines 1a-1f		3,916,758			
Program Service Revenue				Business Code			
	2a	TUITION AND FEES	611710	98,281,833	98,281,833		
	b	AUXILIARY SALES AND SERVICES	611710	19,892,205	19,892,205		
	c	INTEREST ON STUDENT LOANS	611710	166,818	166,818		
	d	SPONSORED RESEARCH	611710	190,987	190,987		
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		118,531,843			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		762,858			762,858
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
			(i) Real (ii) Personal				
	6a	Gross Rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)		0			
			(i) Securities (ii) Other				
	7a	Gross amount from sales of assets other than inventory	8,772,671				
	b	Less cost or other basis and sales expenses	6,417,105				
	c	Gain or (loss)	2,355,566				
	d	Net gain or (loss)		2,355,566			2,355,566
	8a	Gross income from fundraising events (not including \$ 77,663 of contributions reported on line 1c) See Part IV, line 18	a	44,734			
	b	Less direct expenses	b	39,464			
	c	Net income or (loss) from fundraising events		5,270			5,270
	9a	Gross income from gaming activities See Part IV, line 19	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	EVENTS REGISTRATION	611710	140,329			140,329	
b	STUDENT FUNDRAISER INCOME	611710	327,783			327,783	
c	COMMISSIONS	611710	138,983			138,983	
d	All other revenue	611710	504,240		0	504,240	
e	Total. Add lines 11a-11d		1,111,335				
12	Total revenue. See instructions		126,683,630	118,531,843	0	4,235,029	

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	31,196,435.	31,196,435.		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	219,895.	219,895.		
4	Benefits paid to or for members	0.			
5	Compensation of current officers, directors, trustees, and key employees	1,270,416.		1,205,651.	64,765.
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	42,744,277.	36,000,356.	6,163,572.	580,349.
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	3,242,855.	2,611,052.	579,973.	51,830.
9	Other employee benefits	7,777,797.	6,620,834.	950,262.	206,701.
10	Payroll taxes	3,235,757.	2,605,336.	578,704.	51,717.
11	Fees for services (non-employees)	0.			
a	Management	50,994.		50,994.	
b	Legal	122,400.		122,400.	
c	Accounting	122,144.	122,144.		
d	Lobbying	0.			
e	Professional fundraising services See Part IV, line 17	0.			
f	Investment management fees	0.			
g	Other	5,850,601.	5,850,601.		
12	Advertising and promotion	1,432,644.	699,729.	635,038.	97,877.
13	Office expenses	5,105,235.	4,609,173.	444,168.	51,894.
14	Information technology	462,488.	100,490.	361,998.	
15	Royalties	0.			
16	Occupancy	2,877,270.	2,706,911.	170,359.	
17	Travel	1,370,605.	1,221,666.	119,076.	29,863.
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19	Conferences, conventions, and meetings	2,705,454.	2,244,945.	435,264.	25,245.
20	Interest	3,304,308.	3,144,624.	159,684.	
21	Payments to affiliates	0.			
22	Depreciation, depletion, and amortization	7,140,653.	6,095,791.	1,036,934.	7,928.
23	Insurance	378,653.	91,504.	287,149.	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a	MAINTENANCE AND REPAIRS	1,408,737.	1,044,918.	363,819.	
b	EQUIPMENT	47,774.	9,653.	38,121.	
c	MEMBERSHIP & DUES	192,618.	111,134.	81,014.	470.
d	IMPROVEMENTS	117,511.	112,108.	5,403.	
e	ATHLETICS EVENTS EXPENSE	111,565.	111,565.		
f	All other expenses	1,385,202.	752,855.	629,374.	2,973.
25	Total functional expenses Add lines 1 through 24f	123,874,288.	108,283,719.	14,418,957.	1,171,612.
26	Joint Costs. Check here ☐ if following SOP 98-2 (ASC 958-720) 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) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	14,072,903.	2	21,622,174.
	3 Pledges and grants receivable, net	616,158.	3	393,095.
	4 Accounts receivable, net	1,731,720.	4	1,379,093.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net	5,694,391.	7	5,570,370.
	8 Inventories for sale or use	97,373.	8	76,246.
	9 Prepaid expenses and deferred charges	3,291,785.	9	2,601,477.
	10 a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 200,369,448.		
	b Less accumulated depreciation	10b 75,224,073.		
		113,445,686.	10c	125,145,375.
	11 Investments - publicly traded securities	13,296,987.	11	22,912,645.
	12 Investments - other securities See Part IV, line 11	26,641,648.	12	26,186,000.
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets See Part IV, line 11	27,548,398.	15	6,784,631.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	206,437,049.	16	212,671,106.	
Liabilities	17 Accounts payable and accrued expenses	10,681,713.	17	10,668,718.
	18 Grants payable	2,962,162.	18	2,962,162.
	19 Deferred revenue	3,730,455.	19	3,549,690.
	20 Tax-exempt bond liabilities	87,005,371.	20	85,851,527.
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities Complete Part X of Schedule D	1,746,325.	25	1,648,278.
	26 Total liabilities. Add lines 17 through 25	106,126,026.	26	104,680,375.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	81,079,286.	27	87,133,651.
	28 Temporarily restricted net assets	2,612,964.	28	3,359,492.
	29 Permanently restricted net assets	16,618,773.	29	17,497,588.
	Organizations that do not follow SFAS 117, check here ☐ 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	100,311,023.	33	107,990,731.
	34 Total liabilities and net assets/fund balances	206,437,049.	34	212,671,106.

Form 990 (2010)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	126,683,630.
2	Total expenses (must equal Part IX, column (A), line 25)	2	123,874,288.
3	Revenue less expenses Subtract line 2 from line 1	3	2,809,342.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	100,311,023.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	4,870,366.
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	107,990,731.

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

	Yes	No
1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	X	
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
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?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	X	

Form **990** (2010)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization **WESTERN NEW ENGLAND UNIVERSITY**

Employer identification number

F/K/A **WESTERN NEW ENGLAND COLLEGE**

04-2108376

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

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

(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	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2010

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a 33 1/3 % support test - 2010. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization	☐	
b 33 1/3 % support test - 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization	☐	
17a 10%-facts-and-circumstances test - 2010. 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	☐	
b 10%-facts-and-circumstances test - 2009. 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	☐	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	☐	

Schedule A (Form 990 or 990-EZ) 2010

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part 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 section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%
19a 33 1/3 % support tests - 2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here . The organization qualifies as a publicly supported organization ► ☐		
b 33 1/3 % support tests - 2009. 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 explanations required by Part II, line 10, Part II, line 17a or 17b, or Part III, line 12. Also complete this part for any additional information. (See instructions).

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ **Complete if the organization is described below.**
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2010

Open to Public Inspection

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

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

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

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

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then

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

Name of organization **WESTERN NEW ENGLAND UNIVERSITY**
F/K/A WESTERN NEW ENGLAND COLLEGE

Employer identification number
04-2108376

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

- 1 Provide a description of the organization's direct and indirect political campaign activities on behalf of or in opposition to candidates for public office in Part IV
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours ▶ _____

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

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

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

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

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

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

Schedule C (Form 990 or 990-EZ) 2010

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**A** Check ☐ if the filing organization belongs to an affiliated group.**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												
1 a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	122,144.													
c	Total lobbying expenditures (add lines 1a and 1b)	122,144.													
d	Other exempt purpose expenditures	108,051,534.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	108,173,678.													
f	Lobbying nontaxable amount Enter the amount from the following table in both columns	1,000,000.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		☐ Yes ☐ No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
2 a Lobbying nontaxable amount		1,000,000.	1,000,000.	1,000,000.	3,000,000.
b Lobbying ceiling amount (150% of line 2a, column (e))					4,500,000.
c Total lobbying expenditures		128.	82,701.	122,144.	204,973.
d Grassroots nontaxable amount		250,000.	250,000.	250,000.	750,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,125,000.
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2010

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

		(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 1c through 1i)?			
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 similar means?			
i	Other activities? If "Yes," describe in Part IV			
j	Total. Add 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 Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

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

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

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

Part IV Supplemental Information

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.

SEE PAGE 4

Part IV Supplemental Information (continued)

POLITICAL CAMPAIGN OR DIRECT LOBBYING ACTIVITIES

PART II-A, LINE 1

WESTERN NEW ENGLAND UNIVERSITY PAID MCALLISTER & QUINN, LLC \$122,144 FOR LOBBYING ACTIVITIES DURING ITS FISCAL YEAR ENDED JUNE 30, 2011. SOME OF THE UNIVERSITY'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 UNIVERSITY. 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 UNIVERSITY GROUND BREAKING EVENT). NONE OF THESE ACTIVITIES WERE POLITICAL CAMPAIGN FUNDRAISERS NOR DID ANY LOBBYING TAKE PLACE.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization WESTERN NEW ENGLAND UNIVERSITY

Employer identification number

F/K/A WESTERN NEW ENGLAND COLLEGE

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

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

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

☐ Preservation of land for public use (e g , recreation or education)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

4 Number of states where property subject to conservation easement is located ▶ -----

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ -----

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ -----

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ -----

(ii) Assets included in Form 990, Part X ▶ \$ -----

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

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ -----

b Assets included in Form 990, Part X ▶ \$ -----

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

Schedule D (Form 990) 2010

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V 10-8.3

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PAGE 23

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

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

- a ☐ Public exhibition d ☐ Loan or exchange programs
 b ☐ Scholarly research e ☐ Other _____
 c ☐ Preservation for future generations

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 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 the arrangement in Part XI V and complete the following table

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

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

b If "Yes," explain the arrangement in Part XI V

Part V Endowment Funds. Complete if 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	33,266,552	30,918,830	40,956,419		
b Contributions	835,715	626,660	398,930		
c Net investment earnings, gains, and losses	6,533,363	3,950,190	-8,046,379		
d Grants or scholarships	1,858,787	2,047,889	2,197,394		
e Other expenditures for facilities and programs	58,195	54,829	41,229		
f Administrative expenses	142,496	126,400	151,517		
g End of year balance	38,576,152	33,266,562	30,918,830		

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

- a Board designated or quasi-endowment ▶ 55.0000 %
 b Permanent endowment ▶ 45.0000 %
 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)	X
(ii) related organizations	3a(ii)	X

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

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

Part VI 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) Accumulated depreciation	(d) Book value
1a Land	0.	4,525,765.		4,525,765.
b Buildings	0.	169,718,964.	57,272,130.	112,446,834.
c Leasehold improvements				
d Equipment	0.	26,124,719.	17,951,943.	8,172,776.
e Other				0.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)				125,145,375.

Schedule D (Form 990) 2010

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) EQUITY MUTUAL FUNDS	11,966,918.	FMV
(B) HEDGE MUTUAL FUNDS	13,241,243.	FMV
(C) INVESTMENTS HELD IN TRUST		
(D) FOR OTHERS	768,940.	FMV
(E) OTHER NON-POOLED	208,900.	FMV
(F)		
(G)		
(H)		
(I)		
Total (Column (b) must equal Form 990, Part X, col (B) line 12)	26,186,001.	

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

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total (Column (b) must equal Form 990, Part X, col (B) line 13)		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total (Column (b) must equal Form 990, Part X, col (B) line 15)	

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

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) ASSETS HELD BY OTHERS	1,313,354.
(3) DEFERRED REVENUE	334,924.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total (Column (b) must equal Form 990, Part X, col (B) line 25)	1,648,278.

2. FIN 48 (ASC 740) Footnote 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 (ASC 740)

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	126,683,630.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	123,874,288.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	2,809,342.
4	Net unrealized gains (losses) on investments	4	4,772,109.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	98,257.
9	Total adjustments (net) Add lines 4 through 8	9	4,870,366.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	7,679,708.

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	131,402,098.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	4,772,109.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	98,257.
e	Add lines 2a through 2d	2e	4,870,366.
3	Subtract line 2e from line 1	3	126,531,732.
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	151,898.
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	151,898.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	126,683,630.

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

1	Total expenses and losses per audited financial statements	1	123,722,390.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	123,722,390.
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	151,898.
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	151,898.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	123,874,288.

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 IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

Part XIV Supplemental Information (continued)

ENDOWMENT FUNDS

PART V, LINE 4

THE UNIVERSITY RECEIVES DONATIONS THROUGH THE ADVANCEMENT OFFICE. IT IS THE RESPONSIBILITY OF THE ADVANCEMENT OFFICE TO CLARIFY, IN WRITING, ANY AMIGUITY ON GIFTS TO ENSURE THAT THE DONOR'S INTENIONS 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 FUFILLED. 55% OF THE UNIVERSITY'S ENDOWMENT IN QUASI-ENDOWMENT FUNDS THAT HAVE BEEN ESTABLISHED THROUGH SOUND FISCAL MANAGEMENT OF THE UNIVERSITY WITH THE REMAINING FUNDS ESTABLISHED THROUGH DONOR RESTRICTED DONATIONS. THE MAJORITY OF THE PERMANENTLY RESTRICTED ENDOWMENT FUNDS (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 ENDOWMENTS DISTRIBUTABLE EARNINGS AND THE ACTUAL SPENDING RATE FOR FISCAL YEAR 2011 WAS 4.7%.

RECONCILIATION OF CHANGE IN NET ASSETS FROM FORM 990

PART XI, LINE 8

CHANGE IN SPLIT INTEREST AGREEMENTS	\$98,257
-------------------------------------	----------

Part XIV Supplemental Information (continued)

OTHER AMOUNTS INCLUDED IN FINANCIAL STATEMENTS BUT NOT ON FORM 990

PART XII, LINE 2D

CHANGE IN SPLIT INTEREST AGREEMENTS \$98,257

FIN 48 (ASC 740) FOOTNOTE

PART XIII, LINE 2D

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

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization **WESTERN NEW ENGLAND UNIVERSITY**
F/K/A **WESTERN NEW ENGLAND COLLEGE**

Employer identification number
04-2108376

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1 X	
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?	2 X	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II.	3 X	
SEE SUPPLEMENTAL PAGE		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	4a X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	4d X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II		
5 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?	5a	X
b Admissions policies?	5b	X
c Employment of faculty or administrative staff?	5c	X
d Scholarships or other financial assistance?	5d	X
e Educational policies?	5e	X
f Use of facilities?	5f	X
g Athletic programs?	5g	X
h Other extracurricular activities?	5h	X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II		
6a Does the organization receive any financial aid or assistance from a governmental agency?	6a X	
b Has the organization's right to such aid ever been revoked or suspended?	6b	X
If you answered "Yes" to either line 6a or line 6b, explain on Part II		
7 Does the organization certify that it has complied with the applicable requirements of sections 401 through 405 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II	7 X	

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

Schedule E (Form 990 or 990-EZ) (2010)

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

NONDISCRIMINATORY POLICY

LINE 3

WESTERN NEW ENGLAND UNIVERSITY'S NONDISCRIMINATION POLICY IS SPECIFICALLY
STATED IN THEIR BY-LAWS AND IS INCLUDED IN ALL PRINTED MATERIALS.

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No 1545-0047

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

▶ **Attach to Form 990.** ▶ **See separate instructions.**

Name of the organization **WESTERN NEW ENGLAND UNIVERSITY**

Employer identification number

F/K/A **WESTERN NEW ENGLAND COLLEGE**

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? ☒ **Yes** ☐ **No**

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

3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) EUROPE	0	0	PROGRAM SERVICES	UNDERGRAD EDUCATION	593,886
(2) EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	UNDERGRAD EDUCATION	70,703
(3) SOUTH AMERICA	0	0	PROGRAM SERVICES	UNDERGRAD EDUCATION	61,627
(4) CENTRAL AMERICA/CARIBBEAN	0	0	PROGRAM SERVICES	UNDERGRAD EDUCATION	45,217
(5) NORTH AMERICA	0	0	PROGRAM SERVICES	UNDERGRAD EDUCATION	23,154
(6) CENTRAL AMERICA/CARIBBEAN	0	0	INVESTMENTS		7,122,344
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	0	0			7,916,931
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	0	0			7,916,931

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

Schedule F (Form 990) 2010

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000 ☐

Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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

3 Enter total number of other organizations or entities

Schedule F (Form 990) 2010

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) SCHOLARSHIP FOR STUDY ABROAD STUDENTS	EUROPE/ICELAND/GREENLAND	23	140,881				
(2) SCHOLARSHIP FOR STUDY ABROAD STUDENTS	EAST ASIA/PACIFIC	11	49,050				
(3) SCHOLARSHIP FOR STUDY ABROAD STUDENTS	CENT AMERICA/CARIBBEAN	14	17,235				
(4) SCHOLARSHIP FOR STUDY ABROAD STUDENTS	SOUTH AMERICA	4	8,339				
(5) SCHOLARSHIP FOR STUDY ABROAD STUDENTS	NORTH AMERICA	1	4,330				
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Schedule F (Form 990) 2010

Part IV Foreign Forms

- 1** Was the organization a U S transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926) ☐ Yes ☒ No
- 2** Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A) ☐ Yes ☒ No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with respect to Certain Foreign Corporations (see Instructions for Form 5471) ☐ Yes ☒ No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621) ☒ Yes ☐ No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U S Persons with respect to Certain Foreign Partnerships (see Instructions for Form 8865) ☐ Yes ☒ No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713) ☒ Yes ☐ No

Schedule F (Form 990) 2010

Part V Supplemental Information

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

MONITOR THE USE OF GRANT FUNDS OUTSIDE THE U.S.

PART I, LINE 2

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 VI 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 AUTHORIZAION 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.

FOREIGN EXPENDITURES AND INVESTMENTS

PART I LINE 3

EXPENDITURES IN COLUMN F ARE BASED ON THE ACCRUAL METHOD OF ACCOUNTING. THE VALUE OF INVESTMENTS REPORTED IN COLUMN F IS REPORTED BASED ON FAIR MARKET VALUE AS OF JUNE 30, 2011 IN ACCORDANCE WITH US GAAP.

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

		(a) Event #1 ATHLETICS GOLF (event type)	(b) Event #2 ALUMNI GOLF (event type)	(c) Other Events 1. (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	70,835.	30,758.	20,805.	122,398.
	2 Less Charitable contributions	54,080.	17,734.	5,850.	77,664.
	3 Gross income (line 1 minus line 2)	16,755.	13,024.	14,955.	44,734.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	3,423.	2,187.	2,892.	8,502.
	6 Rent/facility costs	9,620.	5,827.	4,995.	20,442.
	7 Food and beverages	4,277.	3,749.	1,380.	9,406.
	8 Entertainment				
	9 Other direct expenses	0.	1,100.	14.	1,114.
	10 Direct expense summary Add lines 4 through 9 in column (d)				(39,464.)
	11 Net income summary Combine line 3, column (d), and line 10				5,270.

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))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				()
	8 Net gaming income summary Combine line 1, column d, and line 7				

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? ☐ Yes ☐ No

b If "No," explain _____

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

b If "Yes," explain _____

- 11** Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity operated in
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► _____

Address ► _____

- 15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____
- c** If "Yes," enter name and address of the third party

Name ► _____

Address ► _____

16 Gaming manager information

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions.

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

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions)

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

▶ Attach to Form 990.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization WESTERN NEW ENGLAND UNIVERSITY

F/K/A 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? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to 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. Part II can be duplicated if additional space is needed ☐

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								

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

3 Enter total number of other organizations

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

Schedule I (Form 990) (2010)

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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. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book FMV, appraisal, other)	(f) Description of non-cash assistance
1 INTERNAL SCHOLARSHIPS	2,630	30,304,289			
2 COLLEGE WORK STUDY	876	647,437			
3 SEOG FINANCIAL AID	120	244,709			
4					
5					
6					
7					

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

MONITOR THE USE OF GRANTS FUND IN U.S.

PART I, LINE 2

ALL GRANT FUNDS ARE MONITORED WITH AT LEAST TWO DIFFERENT DEPARTMENTS PROVIDING CHECKS AND BALANCES TO ENSURE THAT THE FUNDS ARE TRACED, REPORTED AND USED AS REQUIRED IN THE GRANT LANGUAGE. TITLE VI GRANT FUNDS ARE AWARDED BY THE FINANCIAL AID OFFICE AND APPLIED TO THE STUDENT'S ACCOUNT VIA FINANCIAL AID TRANSMITTAL. AS STUDENTS COMPLETE THEIR REQUIREMENTS FOR RECEIVING AID, WEEKLY TRANSMITTALS ARE RUN AND STUDENTS WITH THE PROPER CODING ARE SELECTED TO RECEIVE AID. THE TRANSMITTAL GENERATES A LISTING OF EACH AWARD, BY TYPE WITH TOTALS, AND IS USED TO

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.
Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						

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

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.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990,
Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization **WESTERN NEW ENGLAND UNIVERSITY**

F/K/A **WESTERN NEW ENGLAND COLLEGE**

Employer identification number

04-2108376

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

- | | |
|--|---|
| ☐ First-class or charter travel | ☒ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☒ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

- | | |
|---|---|
| ☐ Compensation committee | ☒ Written employment contract |
| ☒ Independent compensation consultant | ☒ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization

a Receive a severance payment or change-of-control payment from the organization or a related organization?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

a The organization?

b Any related organization?

If "Yes" to line 5a or 5b, describe in Part III

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

a The organization?

b Any related organization?

If "Yes" to line 6a or 6b, describe in Part III

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	X	
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2010

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

For each individual whose compensation must be reported 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) Retirement and other 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 reportable compensation				
1 ANTHONY S. CAPRIO	(i) 419,735. (ii) 0.	0.	22,742. 0.	22,050. 0.	14,130. 0.	478,657. 0.	0. 0.
2 ARTHUR R. GAUDIO	(i) 251,526. (ii) 0.	0.	3,810. 0.	22,050. 0.	13,271. 0.	290,657. 0.	0. 0.
3 JERRY A. HIRSCH	(i) 207,758. (ii) 0.	0.	3,810. 0.	16,619. 0.	13,409. 0.	241,596. 0.	0. 0.
4 WILLIAM J. KELLEHER	(i) 192,004. (ii) 0.	0.	690. 0.	17,658. 0.	13,204. 0.	223,556. 0.	0. 0.
5 WILLIAM G. BAKER	(i) 256,813. (ii) 0.	0.	1,262. 0.	22,050. 0.	12,963. 0.	293,088. 0.	0. 0.
6 ROBERT HOLDSWORTH	(i) 287,886. (ii) 0.	0.	1,287. 0.	7,196. 0.	8,704. 0.	305,073. 0.	0. 0.
7 FREDERICK D. ROYAL	(i) 245,112. (ii) 0.	0.	1,980. 0.	22,050. 0.	13,144. 0.	282,286. 0.	0. 0.
8 DAVID P. KRUGER	(i) 102,808. (ii) 0.	0.	7,857. 0.	9,055. 0.	12,508. 0.	132,228. 0.	0. 0.
9 ARTHUR WOLF	(i) 186,605. (ii) 0.	0.	2,904. 0.	15,080. 0.	12,981. 0.	217,570. 0.	0. 0.
10	(i) (ii)						
11	(i) (ii)						
12	(i) (ii)						
13	(i) (ii)						
14	(i) (ii)						
15	(i) (ii)						
16	(i) (ii)						

Schedule J (Form 990) 2010

Part III Supplemental Information

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

BENEFITS**PART I, LINE 1A AND 1B**

THROUGH HIS EMPLOYMENT CONTRACT, THE PRESIDENT RECEIVES A HOUSING ALLOWANCE AND IS REIMBURSED FOR SNOW REMOVAL AND LAWN CARE. THE PRESIDENT SUBMITS RECEIPTS AND IS REIMBURSED FOR HIS SNOW REMOVAL AND LAWN CARE EXPENSES THROUGH ACCOUNTS PAYABLE. THE INFORMATION IS REPORTED TO PAYROLL AND IS ADDED TO HIS COMPENSATION AND TAXED ACCORDINGLY. THE VICE PRESIDENT FOR FINANCE AND ADMINISTRATION REVIEWS AND APPROVES THE SNOW REMOVAL AND LAWN CARE EXPENSE REIMBURSEMENT; THESE EXPENSES ALSO GO THROUGH THE NORMAL REVIEW AND APPROVAL PROCESS THAT ALL PAYMENTS ARE SUBJECT TO. ALSO THROUGH HIS EMPLOYMENT CONTRACT, THE PRESIDENT RECEIVES A MEMBERSHIP TO APPROPRIATE ORGANIZATIONS FOR THE BENEFIT OF THE INSTITUTION; THUS, THE UNIVERSITY PAYS FOR A MEMBERSHIP AND RELATED EXPENSES TO ONE SOCIAL CLUB. THE MEMBERSHIP AND RELATED EXPENSES ARE FOR USE OF UNIVERSITY BUSINESS ONLY AND ARE PAID THROUGH ACCOUNTS PAYABLE. THE VICE PRESIDENT FOR FINANCE AND ADMINISTRATION REVIEWS AND APPROVES ALL EXPENSES RELATING TO THIS. THESE EXPENSES ALSO GO THROUGH THE NORMAL REVIEW AND APPROVAL PROCESS THAT ALL PAYMENTS ARE SUBJECT TO.

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information on Schedule O (Form 990).

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization **WESTERN NEW ENGLAND UNIVERSITY**
F/K/A **WESTERN NEW ENGLAND COLLEGE**

Employer identification number
04-2108376

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled Financing	
							Yes	No	Yes	No	Yes	No
A MDEA- SERIES 2005		04-3431814	57583RDQ	10/19/2005	39,232,453	REFUND ISSUES 7/8/98 & 12/13/00		X		X		X
B MDEA- SERIES 2008		04-3431814	N/A	05/29/2008	5,000,000	CONSTRUCTION- LAW SCHOOL ADDITION		X		X		X
C MDEA- SERIES 2009		04-3431814	N/A	11/09/2009	43,000,000	CONSTRUCTION OF NEW ACADEMIC BUILD		X		X		X
D												

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired								
2 Amount of bonds legally defeased								
3 Total proceeds of issue		39,232,453.		5,000,000.		43,000,000.		
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds								
6 Proceeds in refunding escrows		37,793,892.						
7 Issuance costs from proceeds		606,635.		74,319.		230,000.		
8 Credit enhancement from proceeds		831,926.						
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds				4,925,681.		37,555,200.		
11 Other spent proceeds						222,655.		
12 Other unspent proceeds						4,992,145.		
13 Year of substantial completion		2002		2008		2011		
14 Were the bonds issued as part of a current refunding issue?	X			X		X		
15 Were the bonds issued as part of an advance refunding issue?		X		X		X		
16 Has the final allocation of proceeds been made?	X		X			X		
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X			X		

Part III Private Business Use

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

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

Schedule K (Form 990) 2010

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Part III Private Business Use (Continued)

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

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?	X		X		X			
2 Is the bond issue a variable rate issue?		X	X			X		
3a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
4a Were gross proceeds invested in a GIC?		X		X		X		
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
5 Were any gross proceeds invested beyond an available temporary period?								
6 Did the bond issue qualify for an exception to rebate?								

Part V Supplemental Information. Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered**
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No 1545-0047

2010

**Open To Public
Inspection**

Name of the organization **WESTERN NEW ENGLAND UNIVERSITY**

Employer identification number

04-2108376

F/K/A WESTERN NEW ENGLAND COLLEGE

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

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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.
Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(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?	
	To	From			Yes	No	Yes	No	Yes	No
(1)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										

Total ▶ \$

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

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

Schedule L (Form 990 or 990-EZ) 2010

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) JD RIVET & CO	B HAMBRO - TRUSTEE	201,073	CONSTRUCTION MATERIALS		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

► **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
► **Attach to Form 990.**

OMB No 1545-0047

2010

**Open To Public
Inspection**

Name of the organization **WESTERN NEW ENGLAND UNIVERSITY**
F/K/A **WESTERN NEW ENGLAND COLLEGE**

Employer identification number
04-2108376

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		1,156.	EST. MARKET VALUE
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	9.	32,073.	AVERAGE MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (<u>ATCH 1</u>)		4.	72,640.	
26 Other ► (_____)				
27 Other ► (_____)				
28 Other ► (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0.

	Yes	No
30 a During the year, did the organization receive by contribution any property reported in Part I, line 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	X	
32 a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

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

Schedule M (Form 990) (2010)

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.ATTACHMENT 1SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>(A) CHECK</u>	<u>(B) NUMBER OF CONTRIBUTIONS</u>	<u>(C) REVENUES REPORTED</u>	<u>(D) METHOD OF DETERMINING</u>
EQUIPMENT	X	2.	70,103.	EST. RETAIL VALUE
EVENT EXPENSE	X	1.	2,037.	EST. RETAIL VALUE
PRINTING EXPENSE	X	1.	500.	EST. RETAIL VALUE
TOTALS		<u>4.</u>	<u>72,640.</u>	

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization **WESTERN NEW ENGLAND UNIVERSITY**
F/K/A WESTERN NEW ENGLAND COLLEGE

Employer identification number
04-2108376

ORGANIZATION'S MISSION STATEMENT

FORM 990, PART III, LINE 1

WESTERN NEW ENGLAND UNIVERSITY, A COMPREHENSIVE PRIVATE INSTITUTION WITH A TRADITION OF EXCELLENCE IN TEACHING AND SCHOLARSHIP AND A COMMITMENT TO SERVICE, AWARDS UNDERGRADUATE, MASTER'S, AND DOCTORAL DEGREES IN VARIOUS DEPARTMENTS FROM AMONG OUR 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

Name of the organization WESTERN NEW ENGLAND UNIVERSITY
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Employer identification number
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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.

STUDENT-CENTERED LEARNING, PROVIDING AN INDIVIDUALIZED APPROACH TO

Name of the organization WESTERN NEW ENGLAND UNIVERSITY
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EDUCATION WHICH INCLUDES A PROFOUND COMMITMENT TO SMALL CLASS SIZES,
PERSONALIZED STUDENT-FACULTY RELATIONSHIPS, AND STUDENT ENGAGEMENT AND
PERSONAL GROWTH BOTH WITHIN AND BEYOND THE CLASSROOM.

A SENSE OF COMMUNITY, TREATING EVERY INDIVIDUAL AS A VALUED MEMBER OF OUR
COMMUNITY WITH A SHARED SENSE OF PURPOSE AND OWNERSHIP MADE POSSIBLE BY
MUTUAL RESPECT AND SHARED GOVERNANCE.

CULTIVATION OF A PLURALISTIC SOCIETY, CELEBRATING THE DIVERSITY OF OUR
COMMUNITY, LOCALLY AND GLOBALLY, AND CREATING A COMMUNITY THAT FOSTERS
TOLERANCE, INTEGRITY, ACCOUNTABILITY, CITIZENSHIP, AND SOCIAL
RESPONSIBILITY.

INNOVATIVE INTEGRATED LIBERAL AND PROFESSIONAL EDUCATION, CONSTITUTING
THE FOUNDATION OF OUR UNDERGRADUATE AND GRADUATE CURRICULUM, PROVIDING
GLOBAL EDUCATION, LEADERSHIP OPPORTUNITIES, AND CAREER PREPARATION.

COMMITMENT TO ACADEMIC, PROFESSIONAL, AND COMMUNITY SERVICE, PROMOTING
OPPORTUNITIES FOR ALL CAMPUS COMMUNITY MEMBERS TO PROVIDE RESPONSIBLE
SERVICE OF THE HIGHEST QUALITY TO OTHERS.

STEWARDSHIP OF OUR CAMPUS, CARING FOR THE SUSTAINABILITY AND AESTHETICS
OF THE ENVIRONMENT BOTH WITHIN AND BEYOND THE CAMPUS.

OUR VISION FOR APPROACHING OUR SECOND CENTURY:
IN 2019 WESTERN NEW ENGLAND WILL CELEBRATE ITS CENTENNIAL AS AN

Name of the organization WESTERN NEW ENGLAND UNIVERSITY
F/K/A WESTERN NEW ENGLAND COLLEGE

Employer identification number
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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.

CHANGE TO ORGANIZATIONAL DOCUMENTS

FORM 990, PART VI, LINE 4

THE MASSACHUSETTS BOARD OF HIGHER EDUCATION APPROVED ON MARCH 22, 2011 A NAME CHANGE FROM WESTERN NEW ENGLAND COLLEGE TO WESTERN NEW ENGLAND UNIVERSITY AND A NEW PROGRAM, DOCTOR OF PHILOSOPHY IN ENGINEERING MANAGEMENT. THE CHARTER WAS CHANGED BY THE SECRETARY OF THE COMMONWEALTH OF MASSACHUSETTS ON APRIL 20, 2011.

FORM 990 REVIEW PROCESS

FORM 990, PART VI, LINE 11A

THE TRUSTEE AUDIT COMMITTEE REVIEWS THE FORM 990 BEFORE IT IS PASSED ON TO THE FULL BOARD REVIEW. THE AUDIT COMMITTEE'S REVIEW IS ACCOMPLISHED BY PROVIDING THE FORM AND ALL SCHEDULES AND ATTACHMENTS TO THE COMMITTEE THROUGH THE UNIVERSITY'S SECURE ONLINE WEBSITE. THE ENTIRE RETURN IS AVAILABLE THROUGH THE SECURE ONLINE WEBSITE AND THE COMMITTEE HAS THE

Name of the organization WESTERN NEW ENGLAND UNIVERSITY
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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.

CONFLICT OF INTEREST POLICY

FORM 990, PART VI, LINE 12C

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

COMPENSATION

FORM 990, PART VI, LINE 15A & 15B

15A. THE COMPENSATION REVIEW FOR THE PRESIDENT WAS DONE THROUGH AN AD HOC
COMMITTEE OF TRUSTEES COMPRISED OF THE CHAIRMAN, VICE CHAIRMAN,
TREASURER, SECRETARY, AND THREE 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

Name of the organization WESTERN NEW ENGLAND UNIVERSITY
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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.

15B. THE COMPENSATION FOR OFFICER AND KEY EMPLOYEES WAS MOST HEAVILY MEASURED AGAINST PERFORMANCE OF THE INDIVIDUALS AND THE PUBLISHED SALARY DOCUMENTATION FOR THE COLLEGE AND UNIVERSITY PERSONNEL ASSOCIATION'S (CUPA) SALARY LISTINGS FROM COMPARABLE DATA OF INSTITUTIONS WITHIN THE SAME CATEGORY AS THE UNIVERSITY. THE 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.

PUBLIC DISCLOSURE

FORM 990, PART VI, LINE 19

THE IRS FORM 990 IS AVAILABLE UPON REQUEST FROM THE UNIVERSITY. IT IS

Name of the organization	WESTERN NEW ENGLAND UNIVERSITY	Employer identification number
F/K/A WESTERN NEW ENGLAND COLLEGE		04-2108376

POSTED, ALONG WITH THE AUDITED FINANCIAL STATEMENTS, ON THE WEBSITE OF THE MASSACHUSETTS ATTORNEY GENERAL'S OFFICE AT WWW.MASS.GOV. THE UNIVERSITY'S GOVERNING DOCUMENTS, ARTICLES OF INCORPORATION AND BY-LAWS MAY BE REQUESTED FROM THIS OFFICE AND ARE POSTED ON THE WEBSITE FOR THE MASSACHUSETTS SECRETARY OF STATE. THE CONFLICT OF INTEREST POLICY IS AVAILABLE ON THE UNIVERSITY'S WEBSITE.

OTHER CHANGES IN NET ASSETS

FORM 990, PART XI, LINE 5

CHANGE IN SPLIT INTEREST AGREEMENTS	\$ 98,257
UNREALIZED GAINS	4,772,109
TOTAL	4,870,366

ATTACHMENT 1

PART VII - CONTINUATION OF OFFICERS, DIRECTORS, TRUSTEES,
KEY EMPLOYEES AND HIGHEST COMPENSATED EMPLOYEES

(1)=IND.TRUSTEE/DIR. (2)=INS.TRUSTEE (3)=OFFICER (4)=KEY EMP. (5)=HIGHEST COMP. (6)=FORMER

	(A) NAME AND TITLE	(B) HOURS	(C) POSITION						COMPENSATION FROM		
			(1)	(2)	(3)	(4)	(5)	(6)	(D) ORG.	(E) REL. ORG.	(F) OTHER
29	BRIAN P. TRELEASE TRUSTEE	1.00	X						0.	0.	0.
30	JAMES E. TREMBLE TRUSTEE	1.00	X						0.	0.	0.
31	ROGER W. WADE TRUSTEE	1.00	X						0.	0.	0.
32	ANTHONY S. CAPRIO PRESIDENT	40.00	X	X					442,477.	0.	36,180.
33	KEVIN S. DELBRIDGE CHAIRMAN	1.00	X	X					0.	0.	0.
34	ROBERT W. CLARKE SECRETARY	1.00	X	X					0.	0.	0.
35	KENNETH M. RICKSON TREASURER	1.00	X	X					0.	0.	0.
36	MICHAEL A. SERAFINO VICE CHAIRMAN	1.00	X	X					0.	0.	0.
37	BRIAN R. GAUQUETTE TRUSTEE	1.00	X						0.	0.	0.
38	PAUL L. MANCINONE TRUSTEE	1.00	X						0.	0.	0.
39	WILLIAM J. KELLEHER										

Name of the organization	WESTERN NEW ENGLAND UNIVERSITY	Employer identification number
F/K/A WESTERN NEW ENGLAND COLLEGE		04-2108376

ATTACHMENT 1 (CONT'D)

VP FINANCE & ADMINISTRATION	40.00	X	192,694.	0.	30,862.
40 JERRY A. HIRSCH					
VP FOR ACADEMIC AFFAIRS	40.00	X	211,568.	0.	30,028.
41 ARTHUR R. GAUDIO					
DEAN, SCHOOL OF LAW	40.00	X	255,336.	0.	35,321.
42 WILLIAM G. BAKER					
PROFESSOR OF LAW	40.00	X	258,075.	0.	35,013.
43 ROBERT HOLDSWORTH					
PROFESSOR OF BIOLOGY	40.00	X	289,173.	0.	15,900.
44 FREDERICK D. ROYAL					
DIRECTOR OF LLM AND PROFESSOR	40.00	X	247,092.	0.	35,194.
45 ARTHUR WOLF					
PROFESSOR OF LAW	40.00	X	189,509.	0.	28,061.
46 DAVID P. KRUGER					
DIRECTOR SPEC PROJ/FORMER VP	40.00	X	110,665.	0.	21,563.

ATTACHMENT 2

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
TESSIER ASSOCIATES, INC TOWER SQUARE 250, 1500 MAIN STREET SPRINGFIELD, MA 01115	ARCHITECTS	592,522.
MARKET MENTORS, LLC 1680 RIVERDALE STREET WEST SPRINGFIELD, MA 01089	MARKETING	166,011.
KPMG LLP PO BOX 120001 DALLAS, TX 75201	ACCOUNTING AND TAX	141,000.
CAMBRIDGE ASSOCIATES PO BOX 10317 UNIONDALE, NY 11555	INVESTMENT ADVISORS	132,598.
MCALLISTER & QUINN, LLC 1368 NO. WASHINGTON AVE SCRANTON, PA 18509	LOBBYIST	122,144.
TOTAL COMPENSATION		1,154,275.

Name of the organization **WESTERN NEW ENGLAND UNIVERSITY**
F/K/A WESTERN NEW ENGLAND COLLEGE

Employer identification number
04-2108376

ATTACHMENT 3

FORM 990, PART VIII - EXCLUDED CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>AMOUNT</u>
FUNDRAISING EVENTS	77,663.
TOTAL	<u>77,663.</u>

ATTACHMENT 4

FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
FUNDRAISING EVENTS	44,734.	39,464.	5,270.
TOTALS	<u>44,734.</u>	<u>39,464.</u>	<u>5,270.</u>

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047
2010

Open to Public
Inspection

Name of the organization
F/K/A WESTERN NEW ENGLAND COLLEGE
WESTERN NEW ENGLAND UNIVERSITY
Employer identification number
04-2108376

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

	(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)	-----					
(2)	-----					
(3)	-----					
(4)	-----					
(5)	-----					
(6)	-----					

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

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
							Yes	No
(1)	-----							
(2)	-----							
(3)	-----							
(4)	-----							
(5)	-----							
(6)	-----							
(7)	-----							

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

Schedule R (Form 990) 2010

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												
(2) -----												
(3) -----												
(4) -----												
(5) -----												
(6) -----												
(7) -----												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) THE JOLICOEUR FREEDOM CHARITABLE TRUST 04-6794820 1215 WILBRAHAM ROAD SPRINGFIELD, MA 01119-2684	CHARITABLE TRUST	MA	N/A	TRUST	0	182,138.	100.0000
(2) IRL O. BROWN JR. GRAT 03-0531635 1215 WILBRAHAM ROAD SPRINGFIELD, MA 01119-2684	CHARITABLE TRUST	FL	N/A	TRUST	0	103,029	100.0000
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

Schedule R (Form 990) 2010

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity **1a** ☐ **Yes** ☐ **No**

b Gift, grant, or capital contribution to other organization(s) **1b** ☐ **Yes** ☐ **No**

c Gift, grant, or capital contribution from other organization(s) **1c** ☐ **Yes** ☐ **No**

d Loans or loan guarantees to or for other organization(s) **1d** ☐ **Yes** ☐ **No**

e Loans or loan guarantees by other organization(s) **1e** ☐ **Yes** ☐ **No**

f Sale of assets to other organization(s) **1f** ☐ **Yes** ☐ **No**

g Purchase of assets from other organization(s) **1g** ☐ **Yes** ☐ **No**

h Exchange of assets **1h** ☐ **Yes** ☐ **No**

i Lease of facilities, equipment, or other assets to other organization(s) **1i** ☐ **Yes** ☐ **No**

j Lease of facilities, equipment, or other assets from other organization(s) **1j** ☐ **Yes** ☐ **No**

k Performance of services or membership or fundraising solicitations for other organization(s) **1k** ☐ **Yes** ☐ **No**

l Performance of services or membership or fundraising solicitations by other organization(s) **1l** ☐ **Yes** ☐ **No**

m Sharing of facilities, equipment, mailing lists, or other assets **1m** ☐ **Yes** ☐ **No**

n Sharing of paid employees **1n** ☐ **Yes** ☐ **No**

o Reimbursement paid to other organization for expenses **1o** ☐ **Yes** ☐ **No**

p Reimbursement paid by other organization for expenses **1p** ☐ **Yes** ☐ **No**

q Other transfer of cash or property to other organization(s) **1q** ☐ **Yes** ☐ **No**

r Other transfer of cash or property from other organization(s) **1r** ☐ **Yes** ☐ **No**

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

	(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

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

(1) Name, address, and EIN of entity	(2) Primary activity	(3) Legal domicile (state or foreign country)	(4) Are all partners section 501(c)(3) organizations?		(5) Share of end-of-year assets	(6) Disproportionate allocations?		(7) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(8) General or managing partner?	
			Yes	No		Yes	No		Yes	No
(1) -----										
(2) -----										
(3) -----										
(4) -----										
(5) -----										
(6) -----										
(7) -----										
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										
(15) -----										
(16) -----										

Schedule R (Form 990) 2010

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

FEDERAL IDENTIFICATION

no. _____
Fee: \$15.00

042108316
041
042

The Commonwealth of Massachusetts

William Francis Galvin
Secretary of the Commonwealth
One Ashburton Place, Boston, Massachusetts 02108-1512

ARTICLES OF AMENDMENT
(General Laws, Chapter 180, Section 7)

Examiner

Name
Approved

We Kevin S. Delbridge Chairman of the Board
~~President/Vice President~~

and Robert W. Clarke Secretary
~~Clerk/Assistant Clerk~~

of Western New England College
(Exact name of corporation)

located at 1215 Wilbraham Road, Springfield, MA 01119
(Address of corporation in Massachusetts)

do hereby certify that these Articles of Amendment affecting articles numbered:

Article I and Charter Article II
(Number those articles 1, 2, 3, and/or 4 being amended)

of the Articles of Organization were duly adopted at a meeting held on December 14, 2010, by vote of:

_____ members, 24 directors, or _____ shareholders**

☐ Being at least two-thirds of its members legally qualified to vote in meetings of the corporation; OR

☒ Being at least two-thirds of its directors where there are no members pursuant to General Laws, Chapter 180, Section 3; OR

☐ In the case of a corporation having capital stock, by the holders of at least two-thirds of the capital stock having the right to vote therein.

C ☐
P ☐
M ☐
R.A. ☐

*Delete the inapplicable words.

**Check only one box that applies.

Note: If the space provided under any article or item on this form is insufficient, additions shall be set forth on one side only of separate 8 1/2 x 11 sheets of paper with a left margin of at least 1 inch. Additions to more than one article may be made on a single sheet so long as each article requiring each addition is clearly indicated.

ARTICLE I

The name of the corporation shall be *Western New England University*.

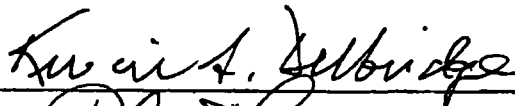
CHARTER OF WESTERN NEW ENGLAND UNIVERSITY

"To maintain and conduct a *university* for the teaching of subjects in the Arts and Sciences, in Business, Technical, and Scientific Curricula, in Pharmacy, and in Law; with authority to grant and confer degrees such are usually conferred in the Commonwealth of Massachusetts, except at the doctoral level, but including the Ph.D. in Behavior Analysis, the Ph.D. in Engineering Management, the first professional degree in Law and the LL.M. in Estate Planning and Elder Law, and the first professional degree in Pharmacy; together with honorary degrees such as are usually conferred by *universities* in the Commonwealth of Massachusetts; to acquire by purchase, gift, bequest, or devise money, personal property, both tangible and intangible, and real property which may be necessary or proper to the accomplishment of the purposes herein stated; and to use, convert, exchange, transfer, or sell any of said property, real or personal, and to apply the proceeds thereof to the furtherance and accomplishment of the purposes herein stated.

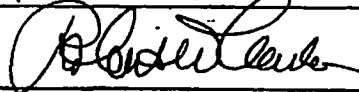
The foregoing amendment(s) will become effective when these Articles of Amendment are filed in accordance with General Laws, Chapter 180, Section 7 unless these articles specify, in accordance with the vote adopting the amendment, a *later* effective date not more than *thirty days* after such filing, in which event the amendment will become effective on such later date.

Later effective date: _____

SIGNED UNDER THE PENALTIES OF PERJURY, this 21st day of February, 20 11



Chairman of the Board
~~XXXXXXXXXXXXXXXXXXXX~~



Secretary
~~XXXXXXXXXXXXXXXXXXXX~~

THE COMMONWEALTH OF MASSACHUSETTS

ARTICLES OF AMENDMENT
(General Laws, Chapter 180, Section 7)

1000168643

RECEIVED
FEB 24 2011
SECRETARY OF THE COMMONWEALTH
CORPORATIONS DIVISION
RECEIVED

APR 03 2011
SECRETARY OF THE COMMONWEALTH
CORPORATIONS DIVISION

I hereby approve the within Articles of Amendment and, the filing fee in
the amount of \$ 15 having been paid, said articles are deemed
to have been filed with me this 8 day of April
20 11.

Effective date:

April 8 2011

William Francis Galvin

WILLIAM FRANCIS GALVIN
Secretary of the Commonwealth

1141205

TO BE FILLED IN BY CORPORATION

Contact information:

Dr. Jerry A. Hirsch, Provost

Western New England College

Springfield, MA 01119

Telephone: 413-782-1247

Email: jhirsch@wnec.edu

A copy this filing will be available on-line at www.state.ma.us/sec/cor once
the document is filed.

Form **8868**

(Rev. January 2011)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization WESTERN NEW ENGLAND UNIVERSITY		Employer identification number 04-2108376
	Number, street, and room or suite no. If a P.O. box, see instructions 1215 WILBRAHAM ROAD		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions SPRINGFIELD, MA 01119		

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ **WILLIAM J. KELLEHER**

Telephone No ▶ **(413) 782-1288**FAX No ▶ **(413) 782-1746**

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **FEBRUARY 15**, 20 **12**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 - ▶ ☐ calendar year 20
 - ▶ ☒ tax year beginning **JULY 1**, 20 **10**, and ending **JUNE 30**, 20 **11**
- If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$	NONE
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$	NONE
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$	NONE

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 1-2011)

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box. ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed)

Type or print File by the extended due date for filing your return. See instructions.	Name of exempt organization	Employer identification number
	WESTERN NEW ENGLAND COLLEGE	04-2108376
	Number, street, and room or suite no. If a P.O. box, see instructions	
	1215 WILBRAHAM ROAD	
City, town or post office, state, and ZIP code. For a foreign address, see instructions		
SPRINGFIELD, MA 01119		

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

• The books are in the care of **WILLIAM J. KELLEHER**

Telephone No **413-782-1288**

FAX No **413-782-1746**

• If the organization does not have an office or place of business in the United States, check this box ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **MAY 15**, 20 **12**

5 For calendar year **2010**, or other tax year beginning **JULY 1**, 20 **10**, and ending **JUNE 30**, 20 **11**

6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return

☐ Change in accounting period

7 State in detail why you need the extension **ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions

8a \$ 0.00

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868

8b \$ 0.00

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions

8c \$ 0.00

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature

Title

Date

Form 8868 (Rev. 1-2011)

KPMG LLP

TWO FINANCIAL CTR, 60 SOUTH ST, BOSTON, MA 02111