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Form 990



Department of the Treasury  
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

Information about Form 990 and its instructions is at [www.IRS.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 06-01-2013, 2013, and ending 05-31-2014

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

WILKES UNIVERSITY

Doing Business As

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

84 WEST SOUTH STREET

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

WILKES BARRE, PA 18766

F Name and address of principal officer

PRESIDENT PATRICK LEAHY

84 WEST SOUTH ST

WILKES BARRE,PA 18766

H(a) Is this a group return for subordinates?

☐ Yes☒ No

H(b) Are all subordinates included?

☐ Yes☐ No

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

H(c) Group exemption number

I Tax-exempt status

☒ 501(c)(3)☐ 501(c) ( )

(Insert no )

☐ 4947(a)(1) or

☐ 527

J Website: WWW WILKES EDU

K Form of organization

☒ Corporation☐ Trust☐ Association☐ Other

L Year of formation 1933

M State of legal domicile PA

Part I	Summary																								
Activities & Governance	<div><div>1</div><div>Briefly describe the organization's mission or most significant activities</div><div>TO EDUCATE THROUGH A COMMITMENT TO ATTENTION, EXCEPTIONAL TEACHING AND ACADEMIC EXCELLENCE</div><div></div><div></div><div></div><div></div></div> <div><div>2</div><div>Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets</div></div> <div><table><tr><td>3</td><td>Number of voting members of the governing body (Part VI, line 1a)</td><td>3</td><td>31</td></tr><tr><td>4</td><td>Number of independent voting members of the governing body (Part VI, line 1b)</td><td>4</td><td>29</td></tr><tr><td>5</td><td>Total number of individuals employed in calendar year 2013 (Part V, line 2a)</td><td>5</td><td>1,762</td></tr><tr><td>6</td><td>Total number of volunteers (estimate if necessary)</td><td>6</td><td>349</td></tr><tr><td>7a</td><td>Total unrelated business revenue from Part VIII, column (C), line 12</td><td>7a</td><td>0</td></tr><tr><td>b</td><td>Net unrelated business taxable income from Form 990-T, line 34</td><td>7b</td><td>0</td></tr></table></div>	3	Number of voting members of the governing body (Part VI, line 1a)	3	31	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	29	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	1,762	6	Total number of volunteers (estimate if necessary)	6	349	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0
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Expenses	<table><tr><td>13</td><td>Grants and similar amounts paid (Part IX, column (A), lines 1–3)</td><td>28,672,12729,820,503</td></tr><tr><td>14</td><td>Benefits paid to or for members (Part IX, column (A), line 4)</td><td>00</td></tr><tr><td>15</td><td>Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)</td><td>44,912,65945,713,027</td></tr><tr><td>16a</td><td>Professional fundraising fees (Part IX, column (A), line 11e)</td><td>45,6000</td></tr><tr><td>b</td><td>Total fundraising expenses (Part IX, column (D), line 25)</td><td>1,112,558</td></tr><tr><td>17</td><td>Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)</td><td>29,408,68733,063,320</td></tr><tr><td>18</td><td>Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)</td><td>103,039,073108,596,850</td></tr><tr><td>19</td><td>Revenue less expenses Subtract line 18 from line 12</td><td>10,410,8878,049,769</td></tr></table>	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	28,672,12729,820,503	14	Benefits paid to or for members (Part IX, column (A), line 4)	00	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	44,912,65945,713,027	16a	Professional fundraising fees (Part IX, column (A), line 11e)	45,6000	b	Total fundraising expenses (Part IX, column (D), line 25)	1,112,558	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	29,408,68733,063,320	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	103,039,073108,596,850	19	Revenue less expenses Subtract line 18 from line 12	10,410,8878,049,769
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Net Assets or Fund Balances	<table><tr><th></th><th>Beginning of Current Year</th><th>End of Year</th></tr><tr><td>20</td><td>Total assets (Part X, line 16)</td><td>189,461,510201,908,746</td></tr><tr><td>21</td><td>Total liabilities (Part X, line 26)</td><td>94,658,53097,951,293</td></tr><tr><td>22</td><td>Net assets or fund balances Subtract line 21 from line 20</td><td>94,802,980103,957,453</td></tr></table>		Beginning of Current Year	End of Year	20	Total assets (Part X, line 16)	189,461,510201,908,746	21	Total liabilities (Part X, line 26)	94,658,53097,951,293	22	Net assets or fund balances Subtract line 21 from line 20	94,802,980103,957,453												
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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

2015-03-05

Date

LOREN D PRESCOTT JR VICE PRESIDENT OF FINANCE

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

JULIUS GREEN CPA

Preparer's signature

Date

2015-03-05

Check ☐ if self-employed

PTIN P00350393

Firm's name

BAKER TILLY VIRCHOW KRAUSE LLP

Firm's EIN

39-0859910

Firm's address

46 PUBLIC SQUARE SUITE 400

WILKESBARRE, PA 18701

Phone no

(570) 820-0100

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

Part III

Statement of Program Service Accomplishments

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

☐ ☒

1

Briefly describe the organization’s mission

PLEASE SEE SCHEDULE O FOR DETAIL TO CONTINUE THE WILKES TRADITION OF LIBERALLY EDUCATING OUR STUDENTS FOR LIFELONG LEARNING AND SUCCESS IN A CONSTANTLY EVOLVING AND MULTICULTURAL WORLD THROUGH A COMMITMENT TO INDIVIDUALIZED ATTENTION, EXCEPTIONAL TEACHING, SCHOLARSHIP AND ACADEMIC EXCELLENCE, WHILE CONTINUING THE UNIVERSITY’S COMMITMENT TO COMMUNITY ENGAGEMENT

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

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

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

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

4a

(Code ) (Expenses \$ 32,684,810 including grants of \$ ) (Revenue \$ 93,059,299 )

INSTRUCTION INCLUDES ALL EXPENDITURES FOR ACTIVITIES THAT ARE PART OF THE INSTITUION'S INSTRUCTIONAL PROGRAMS THIS INCLUDES CREDIT AND NON-CREDIT COURSES, ACADEMIC, VOCATIONAL, AND TECHNICAL INSTRUCTION THE UNIVERSITY OFFERS 37 UNDERGRADUATE MAJORS, 13 GRADUATE PROGRAMS AND SEVERAL PRE-PROFESSIONAL PROGRAMS ENROLLMENT INCLUDES 2,181 FULL-TIME UNDERGRADUATE STUDENTS FROM OVER 17 STATES AND 11 FOREIGN COUNTIRES CLASS SIZES ARE KEPT SMALL TO ENABLE GREATER ACCESS TO PROFESSORS AND MORE INDIVIDUALIZED ATTENTION IN THE CLASSROOM UNDERGRADUATE FRESHMAN CLASS SIZES AVERAGE 24 STUDENTS WITH 20 STUDENTS FOR UPPER LEVEL CLASSES WILKES IS DEDICATED TO BEING A LEADER IN HIGHER EDUCATION THROUGHOUT THE NORTHEASTERN UNITED STATES AND IS DEDICATED TO ACADEMIC EXCELLENCE THROUGH MENTORING

4b

(Code ) (Expenses \$ 32,405,442 including grants of \$ 29,820,503 ) (Revenue \$ )

SCHOLARSHIP- INCLUDES EXPENDITURES FOR GENERAL, NEED BASED, AND ENDOWMENT SCHOLARSHIPS AND FELLOWSHIPS FROM RESTRICTED OR UNRESTRICTED CURRENT FUNDS IN THE FORM OF GRANTS TO STUDENTS, RESULTING FROM SELECTION BY DIVISION OF ENROLLMENT MANAGEMENT AT LEAST 90% OF STUDENTS RECEIVED SOME SORT OF FINANCIAL AID GRANTS AWARDED INCLUDE PENNSYLVANIA STATE GRANTS (PHEAA) AND WILKES NEED BASED GRANTS ALSO INCLUDED IS TUITION REMISSION FOR OTHER LOCAL COLLEGES AND PROGRAMS

4c

(Code ) (Expenses \$ 10,434,976 including grants of \$ ) (Revenue \$ 12,526,486 )

STUDENT SERVICES INCLUDES FUNDS EXPENDED FOR ACTIVITIES WITH THE PRIMARY PURPOSE OF CONTRIBUTING TO THE STUDENT'S EMOTIONAL AND PHYSICAL WELL-BEING AND INTELLECTUAL, CULTURAL, AND SOCIAL DEVELOPMENT OUTSIDE THE CONTEXT OF THE FORMAL INSTRUCTION PROGRAM WILKES CLASSIFIES THE FOLLOWING OFFICES INTO THIS PROGRAM OFFICES OF ENROLLMENT SERVICES (ADMISSIONS), REGISTRAR, FINANCIAL AID ADMINISTRATION, CAREER SERVICES, AND HEALTH AND WELLNESS SERVICES IN ADDITION, EXPENDITURES FOR STUDENT ACTIVITIES, CULTURAL EVENTS, INTRAMURAL AND INTERCOLLEGIATE ATHLETICS, FRESHMAN ORIENTATION, AND STUDENT CLUBS AND ORGANIZATIONS ARE CONSIDERED STUDENT SERVICES FOR FINANCIAL STATEMENT PURPOSES

(Code ) (Expenses \$ 10,221,573 including grants of \$ ) (Revenue \$ )

ACADEMIC SUPPORT INCLUDES FUNDS EXPENDED TO PROVIDE SUPPORT SERVICES FOR THE INSTITUTION'S PRIMARY MISSION OF INSTRUCTION, RESEARCH, AND PUBLIC SERVICE THE ACADEMIC ADMINISTRATION OF THE UNIVERSITY INCLUDING THE ACADEMIC DEANS BUT NOT DEPARTMENT CHAIRS THAT ARE CHARGED TO THEIR PRIMARY FUNCTION CATEGORY ARE FOUND IN THIS PROGRAM ALL SALARIES, BENEFITS, AND OTHER EXPENSES FOR THE LIBRARY ARE ALSO CONSIDERED ACADEMIC SUPPORT

(Code ) (Expenses \$ 1,034,944 including grants of \$ ) (Revenue \$ )

RESEARCH INCLUDES ALL EXPENDITURES FOR ACTIVITIES SPECIFICALLY ORGANIZED TO PRODUCE RESEARCH, WHETHER COMMISSIONED BY AN AGENCY EXTERNAL TO THE INSTITUTION OR SEPARATELY BUDGETED WITHIN THE UNIVERSITY CHARGED TO THIS PROGRAM ARE EXPENDITURES RELATED TO THE INSTITUTE FOR PUBLIC POLICY AND ECONOMIC DEVELOPMENT, A PARTNERSHIP AMONG SEVERAL LOCAL COLLEGES WITH THE FUNCTION OF PRODUCING RESEARCH TO ASSIST COMMUNITY LEADERS IN MAKING INFORMED DECISIONS IN ADDITION TO THIS, THE EXPENSES OF SEVERAL RESEARCH GRANTS ARE RECORDED TO THE RESEARCH CLASSIFICATION

(Code ) (Expenses \$ 773,307 including grants of \$ ) (Revenue \$ )

PUBLIC SERVICE INCLUDES FUNDS EXPENDED FOR ACTIVITIES ESTABLISHED PRIMARILY TO PROVIDE NON-INSTRUCTIONAL SERVICES BENEFICIAL TO INDIVIDUALS AND GROUPS EXTERNAL TO THE UNIVERSITY THE EXPENSES OF THE SMALL BUSINESS DEVELOPMENT CENTER, RADIO AND TELEVISION STUDIOS AND SEVERAL COMMUNITY LECTURE SERIES ARE AMONG THOSE POSTED TO THIS PROGRAM

4d

Other program services (Describe in Schedule O )



(Expenses \$ 12,029,824 including grants of \$ ) (Revenue \$ )

4e

Total program service expenses ▶

87,555,052

Part IV Checklist of Required Schedules

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

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . .	24d		No
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i> . . . . .	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . .	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . .	35b		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part VI

Governance, Management, and Disclosure

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

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

Section A. Governing Body and Management

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

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates? . . . . .	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	12c	Yes
13	Did the organization have a written whistleblower policy? . . . . .	13	Yes
14	Did the organization have a written document retention and destruction policy? . . . . .	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official . . . . .	15a	Yes
b	Other officers or key employees of the organization . . . . .	15b	Yes
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	16a	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed▶PA
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶JANET KOBYLSKI 84 WEST SOUTH STREET WILKES BARRE, PA 18766 (570) 408-4501

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

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

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

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

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

[illegible]



## Part VII

<b>1b</b>	<b>Sub-Total . . . . .</b>			
<b>c</b>	<b>Total from continuation sheets to Part VII, Section A . . . . .</b>			
<b>d</b>	<b>Total (add lines 1b and 1c) . . . . .</b>	2,681,891	0	351,834

**2** Total number of individuals (including but not limited to those listed in Item 1) who received more than \$100,000 of reportable compensation from the organization. 59

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

## Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
SODEXO INC & AFFILIATES 9801 WASHINGTONIAN BLVD GAITHERSBURG MD 20878	FOOD SERVICE	3,365,614
ELLUCIAN COMPANY LP 62590 COLLECTIONS CENTER DRIVE CHICAGO IL 60693	COMPUTER MGMT SERVICES	2,206,949
LEARNING SCIENCES INTERNATIONAL 175 CORNELL ROAD BLAIRSVILLE PA 15717	GRADUATE COURSE PROVIDER	816,414
SORDONI CONSTRUCTION COMPANY 45 OWEN STREET FORTY FORT PA 18704	CONSTRUCTION MANAGEMENT	661,505
160 OVER 90 1 SOUTH BROAD STREET PHILADELPHIA PA 19107	MARKETING SERVICES	299,117

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶13

Part VIII

Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . . . . 1a				
	b	Membership dues . . . . . 1b				
	c	Fundraising events . . . . . 1c	17,580			
	d	Related organizations . . . . . 1d				
	e	Government grants (contributions) 1e	2,348,916			
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	2,464,271			
	g	Noncash contributions included in lines 1a-1f \$	4,514			
	h	Total. Add lines 1a-1f . . . . .	4,830,767			
Program Service Revenue	2a	TUITION AND FEES				
		Business Code				
		900099	93,059,299	93,059,299		
	b	AUXILIARY ACTIVITIES- SALES AND S	12,526,486	12,526,486		
	c					
	d					
	e					
	f	All other program service revenue				
Other Revenue	g	Total. Add lines 2a-2f . . . . .	105,585,785			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . .	1,336,528			1,336,528
	4	Income from investment of tax-exempt bond proceeds . . . . .	30,746			30,746
	5	Royalties . . . . .	117,000			117,000
	6a	(i) Real				
		(ii) Personal				
		58,137				
		40,282				
	b	Less rental expenses				
	c	Rental income or (loss)	17,855			
	d	Net rental income or (loss) . . . . .	17,855			17,855
	7a	(i) Securities				
		(ii) Other				
		18,074,829	65,415			
		15,750,802	18,874			
	b	Less cost or other basis and sales expenses				
	c	Gain or (loss)	2,324,027	46,541		
	d	Net gain or (loss) . . . . .	2,370,568			2,370,568
	8a	Gross income from fundraising events (not including \$ 17,580 of contributions reported on line 1c) See Part IV, line 18 . . . . .				
		a	14,367			
	b	Less direct expenses . . . . . b	13,756			
	c	Net income or (loss) from fundraising events . . . . .	611			611
	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 . . . . .				
	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 . . . . .				
		Miscellaneous Revenue	Business Code			
	11a	ENDOWMENT DRAWDOWNS	900099	1,675,800		1,675,800
	b	MISCELLANEOUS INCOME	900099	225,688		225,688
	c	TEAM PROGRAM REVENUE	900099	117,430		117,430
	d	All other revenue . . . . .		337,841		337,841
	e	Total. Add lines 11a-11d . . . . .	2,356,759			
	12	Total revenue. See Instructions . . . . .	116,646,619	105,585,785	0	6,230,067

Part IX

Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	29,820,503	29,820,503		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	2,254,081	604,308	1,649,773	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	48,195		48,195	
7	Other salaries and wages.	34,734,191	28,515,957	5,533,334	684,900
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	1,678,811	1,524,973	117,287	36,551
9	Other employee benefits.	4,500,537	4,237,980	205,797	56,760
10	Payroll taxes.	2,497,212	2,192,585	252,664	51,963
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	98,837	5,716	93,121	
c	Accounting.	91,090		91,090	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.	246,071	6,709	239,362	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	6,966,283	5,240,066	1,670,757	55,460
12	Advertising and promotion.	1,158,559	193,790	964,724	45
13	Office expenses.	2,872,723	1,379,221	1,420,949	72,553
14	Information technology.	3,073,902	1,676,403	1,392,580	4,919
15	Royalties.				
16	Occupancy.	4,049,973	2,946,417	1,103,556	
17	Travel.	1,257,146	1,147,727	69,292	40,127
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	208,018	172,138	33,436	2,444
20	Interest.	3,563,420	2,026,455	1,536,965	
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	4,548,373	2,586,651	1,961,722	
23	Insurance.	402,752	402,752		
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a	ENTERTAINMENT	1,150,456	915,474	177,345	57,637
b	PRINTING AND PUBLICATIO	864,473	494,266	313,822	56,385
c	EQUIPMENT MAINTENANCE	700,707	169,081	519,927	11,699
d	OTHER	698,317	365,311	274,275	58,731
e	All other expenses	1,112,220	930,569	259,267	-77,616
25	Total functional expenses. Add lines 1 through 24e.	108,596,850	87,555,052	19,929,240	1,112,558
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

				(A)		(B)	
				Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing . . . . .			1	3,602	
	2	Savings and temporary cash investments . . . . .		25,386,031	2	31,997,502	
	3	Pledges and grants receivable, net . . . . .		4,070,821	3	3,131,365	
	4	Accounts receivable, net . . . . .		1,638,089	4	1,171,001	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .			5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6		
	7	Notes and loans receivable, net . . . . .			7		
	8	Inventories for sale or use . . . . .			8		
	9	Prepaid expenses and deferred charges . . . . .		443,679	9	456,611	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	170,762,666			
	b	Less accumulated depreciation . . . . .	10b	70,805,358	97,098,120	10c	99,957,308
	11	Investments—publicly traded securities . . . . .		39,472,821	11	42,653,632	
	12	Investments—other securities See Part IV, line 11 . . . . .		16,817,203	12	17,734,380	
	13	Investments—program-related See Part IV, line 11 . . . . .		2,968,823	13	3,215,858	
	14	Intangible assets . . . . .			14		
	15	Other assets See Part IV, line 11 . . . . .		1,565,923	15	1,587,487	
16	Total assets. Add lines 1 through 15 (must equal line 34) . . . . .		189,461,510	16	201,908,746		
Liabilities	17	Accounts payable and accrued expenses . . . . .		10,701,105	17	8,306,929	
	18	Grants payable . . . . .			18		
	19	Deferred revenue . . . . .		835,004	19	1,714,116	
	20	Tax-exempt bond liabilities . . . . .		73,199,581	20	77,689,131	
	21	Escrow or custodial account liability Complete Part IV of Schedule D . . . . .			21		
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .			22		
	23	Secured mortgages and notes payable to unrelated third parties . . . . .		6,137	23		
	24	Unsecured notes and loans payable to unrelated third parties . . . . .			24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D . . . . .		9,916,703	25	10,241,117	
	26	Total liabilities. Add lines 17 through 25 . . . . .		94,658,530	26	97,951,293	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets . . . . .		48,625,141	27	59,837,038	
	28	Temporarily restricted net assets . . . . .		20,605,526	28	17,712,276	
	29	Permanently restricted net assets . . . . .		25,572,313	29	26,408,139	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds . . . . .			30		
	31	Paid-in or capital surplus, or land, building or equipment fund . . . . .			31		
	32	Retained earnings, endowment, accumulated income, or other funds			32		
	33	Total net assets or fund balances . . . . .		94,802,980	33	103,957,453	
	34	Total liabilities and net assets/fund balances . . . . .		189,461,510	34	201,908,746	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1	116,646,619
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	108,596,850
3	Revenue less expenses Subtract line 2 from line 1 . . . . .	3	8,049,769
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	94,802,980
5	Net unrealized gains (losses) on investments . . . . .	5	-6,072
6	Donated services and use of facilities . . . . .	6	
7	Investment expenses . . . . .	7	
8	Prior period adjustments . . . . .	8	
9	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	9	1,110,776
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	103,957,453

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	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	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

Additional Data

Software ID:

Software Version:

EIN: 24-0795506

Name: WILKES UNIVERSITY

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
PATRICK LEAHY PRESIDENT	75 00			X				346,985	0	41,842
MICHAEL SPEZIALE VP OF STRATEGIC INITIATIVE	50 00			X				247,308	0	14,176
LOREN PRESCOTT VP, FINANCE/GENERAL COUNSEL	60 00			X				192,636	0	25,566
TERESE WIGNOT PROVOST (INTERIM)	60 00			X				147,385	0	21,930
PAUL ADAMS VP, STUDENT AFFAIRS	50 00			X				137,397	0	21,894
MICHAEL WOOD VP, ADVANCEMENT	50 00			X				137,260	0	52,532
MELANIE WADE VP, ENROLLMENT SERVICES	50 00			X				141,802	0	12,130
JOHN R MILLER TRUSTEE, CHAIR	11 00	X		X				0	0	0
DANIEL CARDELL TRUSTEE, VICE CHAIR	10 00	X		X				0	0	0
VIRGINIA SIKES TRUSTEE, TREASURER/ASST SECRETARY	9 00	X		X				0	0	0
MICHAEL J MAHONEY TRUSTEE, SECRETARY/ASST TREASURER	9 00	X		X				0	0	0
REVEREND MICHAEL BREWSTER TRUSTEE	1 00	X						0	0	0
LAURA CARDINALE TRUSTEE	3 00	X						0	0	0
TERRY CASEY TRUSTEE	2 00	X						0	0	0
RANDY MARK TRUSTEE	2 00	X						0	0	0
CHARLES F COHEN TRUSTEE	3 00	X						0	0	0
JEFF DAVIDOWITZ TRUSTEE	6 00	X						0	0	0
JASON GRIGGS TRUSTEE	7 00	X						0	0	0
CHRIS HACKETT TRUSTEE	3 00	X						0	0	0
DAVID HADLEY TRUSTEE	3 00	X						0	0	0
WILLIAM HANBURY TRUSTEE	3 00	X						0	0	0
JOHN KERR TRUSTEE	3 00	X						0	0	0
CAROL KEUP TRUSTEE	1 00	X						0	0	0
MILAN S KIRBY TRUSTEE	3 00	X						0	0	0
DANIEL KLEM JR TRUSTEE	4 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
DOROTHY DARLING MANGELSDORF TRUSTEE	1 00	X						0	0	0
MELANIE MASLOW LUMIA TRUSTEE	2 00	X						0	0	0
GEORGE MATZ TRUSTEE	3 00	X						0	0	0
WILLIAM R MILLER TRUSTEE	3 00	X						0	0	0
GERALD A MOFFATT TRUSTEE	7 00	X						0	0	0
GEORGE PAWLUSH TRUSTEE	6 00	X						0	0	0
THOMAS RALSTON TRUSTEE	3 00	X						0	0	0
HEDY RITTENMEYER TRUSTEE	7 00	X						0	0	0
STEVEN ROTH TRUSTEE	3 00	X						0	0	0
JAY S SIDHU TRUSTEE	3 00	X						0	0	0
DOUG STRAUB TRUSTEE	2 00	X						0	0	0
ELIZABETH SLAUGHTER TRUSTEE	3 00	X						0	0	0
MATTHEW SORDONI TRUSTEE	4 00	X						0	0	0
BERNARD GRAHAM DEAN PHARMACY SCHOOL	50 00				X			176,816	0	24,363
DALE BRUNS DEAN SCIENCE/ENGINEERING	50 00				X			157,649	0	21,677
JEFFREY ALVES DEAN BUSINESS SCHOOL	50 00				X			156,403	0	21,744
RODNEY RIDLEY PROFESSOR/CHAIR SCIENCE/ENGINEERING	50 00					X		147,102	0	20,556
TERI OOMS EXEC DIRECTOR PUBLIC POLICY/ECON DEV	50 00					X		141,815	0	11,192
JOHN STACHACZ DEAN LIBRARY AND IT	50 00					X		134,317	0	20,668
GLORIA BARLOW CHIEF INFORMATION OFFICER	50 00					X		137,727	0	12,165
MARY KROPIEWNICKI ASSOCIATE PROFESSOR/CHAIR EDUCATION	50 00					X		129,873	0	13,092
JOSEPH GILMOUR FORMER PRESIDENT	0 00						X	149,416	0	16,307

SCHEDULE A

(Form 990 or 990EZ)

Department of the  
Treasury  
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2013

Open to Public  
Inspection

<b>Name of the organization</b> WILKES UNIVERSITY	<b>Employer identification number</b> 24-0795506
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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	<input type="checkbox"/>	A church, convention of churches, or association of churches described in <b>section 170(b)(1)(A)(i).</b>
2	<input checked="" type="checkbox"/>	A school described in <b>section 170(b)(1)(A)(ii).</b> (Attach Schedule E )
3	<input type="checkbox"/>	A hospital or a cooperative hospital service organization described in <b>section 170(b)(1)(A)(iii).</b>
4	<input type="checkbox"/>	A medical research organization operated in conjunction with a hospital described in <b>section 170(b)(1)(A)(iii).</b> Enter the hospital's name, city, and state _____
5	<input type="checkbox"/>	An organization operated for the benefit of a college or university owned or operated by a governmental unit described in <b>section 170(b)(1)(A)(iv).</b> (Complete Part II )
6	<input type="checkbox"/>	A federal, state, or local government or governmental unit described in <b>section 170(b)(1)(A)(v).</b>
7	<input type="checkbox"/>	An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in <b>section 170(b)(1)(A)(vi).</b> (Complete Part II )
8	<input type="checkbox"/>	A community trust described in <b>section 170(b)(1)(A)(vi)</b> (Complete Part II )
9	<input type="checkbox"/>	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 <b>section 509(a)(2).</b> (Complete Part III )
10	<input type="checkbox"/>	An organization organized and operated exclusively to test for public safety See <b>section 509(a)(4).</b>
11	<input type="checkbox"/>	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 <b>section 509(a)(3).</b> Check the box that describes the type of supporting organization and complete lines 11e through 11h <b>a</b> <input type="checkbox"/> Type I <b>b</b> <input type="checkbox"/> Type II <b>c</b> <input type="checkbox"/> Type III - Functionally integrated <b>d</b> <input type="checkbox"/> Type III - Non-functionally integrated
e	<input type="checkbox"/>	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	<input type="checkbox"/>	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	<input type="checkbox"/>	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? <b>(i)</b> 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? <b>(ii)</b> A family member of a person described in (i) above? <b>(iii)</b> A 35% controlled entity of a person described in (i) or (ii) above?
h	<input type="checkbox"/>	Provide the following information about the supported organization(s)

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

(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 monetary support
			Yes	No	Yes	No	Yes	No	
Total									



Part II

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

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here . . . . . ▶						

Section C. Computation of Public Support Percentage						
14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))		14				
15 Public support percentage for 2012 Schedule A, Part II, line 14		15				
16a 33 1/3% support test—2013. 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—2012. 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—2013. 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—2012. 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						▶

Part IIISupport 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2013. 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—2012. 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.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation	
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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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b  
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization  
WILKES UNIVERSITY

Employer identification number  
24-0795506

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?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" 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 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 section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" 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 XIII, the text of the footnote to its financial statements that describes these items

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

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

(ii) Assets included in Form 990, Part X ▶ \$ 1,446,000

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 ▶ \$ \_\_\_\_\_

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

- 3

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

☒ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

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

☐ Yes

☒ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" 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 XIII and complete the following table
- c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance
- |    |        |
|----|--------|
|    | Amount |
| 1c |        |
| 1d |        |
| 1e |        |
| 1f |        |
- 2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No
- b

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

☐

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

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance . . . . .	40,534,859	35,737,685	38,292,348	32,667,073	29,448,828
b Contributions . . . . .	366,481	238,664	229,858	551,885	906,589
c Net investment earnings, gains, and losses	4,714,391	6,193,223	-1,283,157	6,619,932	4,155,073
d Grants or scholarships . . . . .	1,675,800	1,440,800	1,317,000	1,363,000	1,675,095
e Other expenditures for facilities and programs . . . . .					
f Administrative expenses . . . . .	210,453	193,913	184,364	183,542	168,322
g End of year balance . . . . .	43,729,478	40,534,859	35,737,685	38,292,348	32,667,073

- 2

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

Board designated or quasi-endowment

26 390 %
- b

Permanent endowment

43 420 %
- c

Temporarily restricted endowment

30 190 %
- The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations . . . . .

3a(i)

No

(ii) related organizations . . . . .

3a(ii)

No
- b

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

3b
- 4

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

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .		5,261,356		5,261,356
b Buildings . . . . .		135,554,448	50,027,349	85,527,099
c Leasehold improvements . . . . .				
d Equipment . . . . .		16,023,201	11,961,840	4,061,361
e Other . . . . .		13,923,661	8,816,169	5,107,492
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				99,957,308



Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	87,760,307
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	2e	47,966
a	Net unrealized gains on investments . . . . .	2a	-6,072
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIII ) . . . . .	2d	54,038
e	Add lines 2a through 2d . . . . .	2e	47,966
3	Subtract line 2e from line 1 . . . . .	3	87,712,341
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1	4c	28,934,278
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	224,552
b	Other (Describe in Part XIII ) . . . . .	4b	28,709,726
c	Add lines 4a and 4b . . . . .	4c	28,934,278
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 ) . . . . .	5	116,646,619

Part XII

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

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

1	Total expenses and losses per audited financial statements . . . . .	1	78,605,834
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	2e	54,038
a	Donated services and use of facilities . . . . .	2a	
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIII ) . . . . .	2d	54,038
e	Add lines 2a through 2d . . . . .	2e	54,038
3	Subtract line 2e from line 1 . . . . .	3	78,551,796
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	4c	30,045,054
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	224,552
b	Other (Describe in Part XIII ) . . . . .	4b	29,820,502
c	Add lines 4a and 4b . . . . .	4c	30,045,054
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 ) . . . . .	5	108,596,850

Part XIII

Supplemental Information

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

Return Reference	Explanation
PART III, LINE 4	A COLLECTION OF ART WORK IS MAINTAINED BY THE UNIVERSITY PURELY FOR PUBLIC DISPLAY BOTH IN THE ART GALLERY AND ON CAMPUS. THEY ARE NOT HELD FOR SALE.
PART V, LINE 4	THE INTENDED USE OF THE UNIVERSITY'S ENDOWMENT FUNDS IS TO FUND SCHOLARSHIPS AS WELL AS DEPARTMENTAL CHAIRS AND TO SUPPORT OPERATING EXPENSES.
PART X, LINE 2	THE UNIVERSITY IS INCORPORATED IN THE COMMONWEALTH OF PENNSYLVANIA AS A NONPROFIT ORGANIZATION. THE UNIVERSITY HAS RECEIVED A DETERMINATION FROM THE INTERNAL REVENUE SERVICE THAT IT IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY THE UNIVERSITY AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF THE UNIVERSITY HAS TAKEN AN UNCERTAIN TAX POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UNDER EXAMINATION BY THE IRS. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE UNIVERSITY, AND HAS CONCLUDED THAT AS OF MAY 31, 2014, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY (OR ASSET) OR DISCLOSURE IN THE FINANCIAL STATEMENTS. THE UNIVERSITY IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS, HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIOD IN PROGRESS. THE UNIVERSITY'S FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX FOR THE YEARS ENDED MAY 31, 2011 THROUGH MAY 31, 2014, REMAIN SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE.
PART XI, LINE 2D - OTHER ADJUSTMENTS	SPECIAL EVENTS 13,756 RENTALS EXPENSES 40,282
PART XI, LINE 4B - OTHER ADJUSTMENTS	SCHOLARSHIP AID 29,037,152 CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS - 327,426
PART XII, LINE 2D - OTHER ADJUSTMENTS	SPECIAL EVENTS 13,756 RENTAL EXPENSES 40,282
PART XII, LINE 4B - OTHER ADJUSTMENTS	SCHOLARSHIP AID 29,037,152 STUDENT LOANS DISBURSED 783,350

[illegible]



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.  
► Information about Schedule E (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization  
WILKES UNIVERSITY

Employer identification number  
  
24-0795506

Part I		YES	NO
<div>1</div> <div>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?</div>	1	Yes	
	2	Yes	
	3	Yes	
	4a	Yes	
	4b	Yes	
<div>4</div> <div>Does the organization maintain the following?</div> <div>a Records indicating the racial composition of the student body, faculty, and administrative staff?</div> <div>b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?</div> <div>c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?</div> <div>d Copies of all material used by the organization or on its behalf to solicit contributions?</div> <div>If you answered "No" to any of the above, please explain If you need more space, use Part II</div>	4c	Yes	
	4d	Yes	
	5a		No
	5b		No
	5c		No
	5d		No
	5e		No
	5f		No
	5g		No
	5h		No
<div>6a</div> <div>Does the organization receive any financial aid or assistance from a governmental agency?</div> <div>b Has the organization's right to such aid ever been revoked or suspended?</div> <div>If you answered "Yes" to either line 6a or line 6b, explain on Part II</div>	6a	Yes	
	6b		No
	7	Yes	

**Part III Supplemental Information.** 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)

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	ALL PUBLICATIONS IN THE AREAS OF RECRUITMENT PUBLICIZE THE UNIVERSITY'S NON-DISCRIMINATORY POLICY
SCHEDULE E, PART I, LINE 6	THE ORGANIZATION RECEIVED ASSISTANCE THROUGH THE FOLLOWING LOAN PROGRAMS (PERKINS AND NURSING), SEOG, COLLEGE WORK STUDY, IAG (INSTITUTIONAL ASSISTANCE GRANT), PELL GRANT, MISCELLANEOUS NEED-BASED PHEAA GRANTS, NATIONAL GUARD AWARDS, AND PRIVATE SCHOLARSHIPS (ROTC PROGRAM)

SCHEDULE F  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,  
Part IV, line 14b, 15, or 16.  
► Attach to Form 990. ► See separate instructions.  
► Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization  
WILKES UNIVERSITY

Employer identification number  
24-0795506

Part I

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
( 1 ) See Add'l Data					
( 2 )					
( 3 )					
( 4 )					
( 5 )					
3a Sub-total	0	0			3,941,412
b Total from continuation sheets to Part I	0	3			58,987
c Totals (add lines 3a and 3b)	0	3			4,000,399

Part II

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

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

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

Part III

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

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

**Part IV Foreign Forms**

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☒ Yes

☐ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to 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, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐ Yes

☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*

☐ Yes

☒ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*

☐ Yes

☒ No

**Part V**

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

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	THE AWARDING OF FUNDS FOLLOWS THE GUIDELINES OF THE FINANCIAL AID PROCESS

Additional Data

Software ID:  
Software Version:  
EIN: 24-0795506  
Name: WILKES UNIVERSITY

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EUROPE	0	0	PROGRAM SERVICES	RECRUITING, EDUCATION	5,627
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	RECRUITMENT	64,450
SUB SAHARAN AFRICA	0	0	PROGRAM SERVICES	RECRUITMENT AND EDUCATION	2,800



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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
EUROPE	0	0	INVESTMENTS - ALTERNATIVE INVESTMENTS		411,832
CENTRAL AMERICA/ CARIBBEAN	0	0	INVESTMENTS - ALTERNATIVE INVESTMENTS		3,325,297
NORTH AMERICA	0	0	INVESTMENTS - ALTERNATIVE INVESTMENTS		64,597

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SUB-SAHARAN AFRICA	0	0	INVESTMENTS - ALTERNATIVE INVESTMENTS		34,743
EAST ASIA AND THE PACIFIC	0	0	INVESTMENTS - ALTERNATIVE INVESTMENTS		32,066
SOUTH AMERICA	0	0	PROGRAM SERVICES	RECRUITING, EDUCATION	24,498

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SOUTH ASIA	0	0	PROGRAM SERVICES	EDUCATION	1,989
SOUTH ASIA	0	1	PROGRAM SERVICES	EDUCATION	2,500
EAST ASIA AND THE PACIFIC	0	1	PROGRAM SERVICES	RECRUITMENT	3,750

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
MIDDLE EAST AND NORTH AFRICA	0	1	PROGRAM SERVICES	RECRUITMENT	26,250

SCHEDULE G  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding  
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

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

OMB No 1545-0047

2013

Open to Public  
Inspection

Name of the organization WILKES UNIVERSITY	Employer identification number  24-0795506
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**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

- 1

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

☐ Mail solicitations
- e

☐ Solicitation of non-government grants
- b

☐ Internet and email solicitations
- f

☐ Solicitation of government grants
- c

☐ Phone solicitations
- g

☐ Special fundraising events
- d

☐ In-person solicitations
- 2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☐ No
- b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

- 3

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

Part II Fundraising Events. Complete if the organization answered "Yes" 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	(b) Event #2	(c) Other events	(d) Total events
		CHWALEK GOLF TOURNAMENT (event type)	ALTERNATIVE SPRING BREAK TRIP (event type)	(total number)	(add col (a) through col (c))
Revenue	1	Gross receipts . . . .	16,540	15,407	31,947
	2	Less Contributions . . .	8,650	8,930	17,580
	3	Gross income (line 1 minus line 2) . . . .	7,890	6,477	14,367
Direct Expenses	4	Cash prizes . . . .			
	5	Noncash prizes . . . .	2,102		2,102
	6	Rent/facility costs . . .	500		500
	7	Food and beverages . .	6,297	451	6,748
	8	Entertainment . . . .			
	9	Other direct expenses .	220	4,186	4,406
	10	Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶			
	11	Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶			

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 . . . . .			
Direct Expenses	2	Cash prizes . . . . .			
	3	Non-cash 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 Subtract line 7 from line 1, column (d) . . . . . ▶			

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 \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

b If "Yes," explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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 ▶

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

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

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

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions

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

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

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

Return Reference	Explanation
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Schedule I  
(Form 990)

Department of the Treasury  
Internal Revenue Service  
Name of the organization  
WILKES UNIVERSITY

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

▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public  
Inspection

Employer identification number  
24-0795506

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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

2

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

3

Enter total number of other organizations listed in the line 1 table . . . . .



**Part III**

**Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to 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) NAMED SCHOLARSHIPS	268	1,345,903			
(2) NEED BASED GRANTS AND SCHOLARSHIPS	1355	9,522,130			
(3) OTHER SCHOLARSHIPS	1747	16,910,151			
(4) REMISSIONS - UPWARD BOUND ETC	689	1,258,968			
(5) STUDENT LOANS DISBURSED	371	783,351			

**Part IV**

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

Return Reference	Explanation
PART I, LINE 2	WILKES UNIVERSITY MAINTAINS A COMPREHENSIVE PROGRAM OF FINANCIAL AID TO ASSIST STUDENTS IN THE FINANCING OF THEIR EDUCATION THE UNIVERSITY AWARDS BOTH MERIT SCHOLARSHIPS AND NEED-BASED GRANTS TO UNDERGRADUATE STUDENTS MERIT AWARDS ARE BASED ON HIGH SCHOOL ACHIEVEMENT INCLUDING SAT SCORES AND HIGH SCHOOL CLASS RANK STUDENTS MUST COMPLETE THE FREE APPLICATION FOR FEDERAL STUDENT AID TO HAVE THEIR ELIGIBILITY FOR NEED-BASED AID DETERMINED

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.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization  
WILKES UNIVERSITY

Employer identification number  
24-0795506

Part I

Questions Regarding Compensation

	Yes	No
<div><div>1a</div><div>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</div><div><div><div><input type="checkbox"/> First-class or charter travel</div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div><div><div><input checked="" type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input checked="" type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div></div></div>		
<div><div>b</div><div>If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</div></div>	1bYes	
<div><div>2</div><div>Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</div></div>	2Yes	
<div><div>3</div><div>Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III</div><div><div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div></div><div><div><input type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div></div></div>		
<div><div>4</div><div>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</div></div>		
<div><div>a</div><div>Receive a severance payment or change-of-control payment?</div></div>	4a	No
<div><div>b</div><div>Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div></div>	4b	No
<div><div>c</div><div>Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</div>	4c	No
<div><div></div><div>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</div></div>		
<div><div>5</div><div>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</div></div>		
<div><div>a</div><div>The organization?</div></div>	5a	No
<div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 5a or 5b, describe in Part III</div>	5b	No
<div><div>6</div><div>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</div></div>		
<div><div>a</div><div>The organization?</div></div>	6a	No
<div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 6a or 6b, describe in Part III</div>	6b	No
<div><div>7</div><div>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</div></div>	7	No
<div><div>8</div><div>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</div></div>	8	No
<div><div>9</div><div>If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</div></div>	9	

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

For each individual whose compensation must be reported 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table								

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 1A	HEALTH OR SOCIAL CLUB DUES - ALL UNIVERSITY EMPLOYEES WERE OFFERED A MEMBERSHIP AT THE LOCAL YMCA. IN ADDITION, CERTAIN MEMBERS OF THE PRESIDENT'S CABINET BELONGED TO A LOCAL SOCIAL CLUB WHICH REQUIRED DUES OF \$115 PER MONTH. THE SOCIAL CLUB MEMBERSHIPS ARE FOR BUSINESS PURPOSES ONLY. THE HEALTH OR SOCIAL CLUB DUES WERE NOT TREATED AS TAXABLE COMPENSATION. HOUSING ALLOWANCE - JEFFREY ALVES IS PROVIDED A HOUSING ALLOWANCE PURSUANT TO HIS EMPLOYMENT AS THE DEAN OF THE BUSINESS SCHOOL. THE HOUSING ALLOWANCE IS TREATED AS TAXABLE COMPENSATION TO HIM, AND IS PROVIDED ON HIS FORM W-2. FOR THE CALENDAR YEAR 2013, THE HOUSING ALLOWANCE TOTAL WAS \$14,400. TRAVEL FOR COMPANIONS - TRAVEL FOR COMPANIONS WAS FOR THE PRESIDENT'S SPOUSE. NO PART OF THE TRAVEL FOR COMPANIONS WAS TREATED AS TAXABLE COMPENSATION. THE BOARD'S CONTRACTUAL AGREEMENT WITH THE PRESIDENT AUTHORIZED REIMBURSEMENT FOR TRAVEL FOR THE SPOUSE WHEN HER PRESENCE IS DEEMED BY THE PRESIDENT TO BE IN FURTHERANCE OF THE MISSION OF THE UNIVERSITY. THE UNIVERSITY KEPT RECEIPTS TO DOCUMENT TRAVEL.

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 24-0795506  
**Name:** WILKES UNIVERSITY

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
PATRICK LEAHY PRESIDENT	(i) (ii)	343,902 0	0 0	3,083 0	25,250 0	16,592 0	388,827 0	0 0
MICHAEL SPEZIALE VP OF STRATEGIC INITIATIVE	(i) (ii)	162,478 0	81,352 0	3,478 0	13,727 0	449 0	261,484 0	0 0
LOREN PRESCOTT VP, FINANCE/GENERAL COUNSEL	(i) (ii)	189,511 0	0 0	3,125 0	16,555 0	9,011 0	218,202 0	0 0
TERESE WIGNOT PROVOST (INTERIM)	(i) (ii)	147,385 0	0 0	0 0	12,827 0	9,103 0	169,315 0	0 0
PAUL ADAMS VP, STUDENT AFFAIRS	(i) (ii)	136,007 0	0 0	1,390 0	12,184 0	9,710 0	159,291 0	0 0
MICHAEL WOOD VP, ADVANCEMENT	(i) (ii)	136,226 0	0 0	1,034 0	12,139 0	40,393 0	189,792 0	0 0
MELANIE WADE VP, ENROLLMENT SERVICES	(i) (ii)	139,369 0	0 0	2,433 0	11,759 0	371 0	153,932 0	0 0
BERNARD GRAHAM DEAN PHARMACY SCHOOL	(i) (ii)	176,816 0	0 0	0 0	15,489 0	8,874 0	201,179 0	0 0
DALE BRUNS DEAN SCIENCE/ENGINEERING	(i) (ii)	147,172 0	0 0	10,477 0	12,870 0	8,807 0	179,326 0	0 0
JEFFREY ALVES DEAN BUSINESS SCHOOL	(i) (ii)	142,003 0	0 0	14,400 0	12,870 0	8,874 0	178,147 0	0 0
RODNEY RIDLEY PROFESSOR/CHAIR SCIENCE/ENGINEERING	(i) (ii)	140,105 0	0 0	6,997 0	11,164 0	9,392 0	167,658 0	0 0
TERI OOMS EXEC DIRECTOR PUBLIC POLICY/ECON DEV	(i) (ii)	124,485 0	15,000 0	2,330 0	10,806 0	386 0	153,007 0	0 0
JOHN STACHACZ DEAN LIBRARY AND IT	(i) (ii)	133,136 0	0 0	1,181 0	11,825 0	8,843 0	154,985 0	0 0
JOSEPH GILMOUR FORMER PRESIDENT	(i) (ii)	126,513 0	0 0	22,903 0	11,422 0	4,885 0	165,723 0	0 0

Schedule K  
(Form 990)

Supplemental Information on Tax Exempt Bonds

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization  
WILKES UNIVERSITY

Employer identification number  
24-0795506

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	CITY OF WILKES BARRE FINANCE AUTHORITY SERIES 2007		968254AC6	05-30-2007	54,134,142	REFUNDING BONDS AND PREPAYING		X		X		X
B	NORTHEASTERN PA HOSPITAL & EDUCATION AUTHOR SERIES A	23-7394107	664556BD8	05-09-2012	16,956,391	FINANCE NEW FACILITY		X		X		X
C	NORTHEASTERN PA HOSPITAL & EDUCATION AUTHOR SERIES B	23-7394107		04-13-2012	15,000,000	FINANCE NEW FACILITY		X		X		X

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired	6,860,869				6,860,869			
2	Amount of bonds legally defeased								
3	Total proceeds of issue	54,134,142		16,956,391		15,000,000			
4	Gross proceeds in reserve funds	2,127,750		1,657,500					
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows	51,254,416							
7	Issuance costs from proceeds	738,963		284,230		139,234			
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds	13,013							
10	Capital expenditures from proceeds	15,014,661		15,014,661		7,999,897			
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion	2007		2013		2013			
14	Were the bonds issued as part of a current refunding issue?	Yes	No	Yes	No	Yes	No	Yes	No
		X			X		X		
		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	
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?	Yes	No	Yes	No	Yes	No	Yes	No
		X			X		X		
		X			X		X		
2	Are there any lease arrangements that may result in private business use of bond-financed property?	X			X		X		

Part III Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X			X		X		
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X							
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	0 %		0 %		0 %			
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	2 260 %		0 %		0 %			
6	Total of lines 4 and 5	2 260 %		0 %		0 %			
7	Does the bond issue meet the private security or payment test?		X		X		X		
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X		X			

Part IV Arbitrage

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

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation
SCHEDULE K, PART III, LINE 1	WILKES UNIVERSITY IS THE SOLE MEMBER OF WU REAL ESTATE, LLC, WHICH IS A DISREGARDED ENTITY OF THE UNIVERSITY WU REAL ESTATE LLC'S OWNERSHIP OF BOND FINANCED FACILITIES IS THEREFORE TREATED AS OWNERSHIP BY A 501(C)(3) ENTITY
SCHEDULE K, PART III, LINE 5	THE PERCENTAGE SHOWN ON PART III, LINE 5 REPRESENTS RENT RECEIVED FROM ELDERLY HOLDOVER TENANTS OF A BUILDING PURCHASED BY THE UNIVERSITY TO PROVIDE STUDENT HOUSING THESE NON-STUDENT TENANTS ARE PERMITTED TO STAY IN THE BUILDING UNTIL THE TENANT DECIDES TO TERMINATE THE LEASE THE PERCENTAGE IS CALCULATED ON THE BASIS OF ONE BUILDING WHICH WAS FINANCED BY APPROXIMATELY 19.63% OF THE PROCEEDS OF THE BOND ISSUE, AND OVER THE TERMS OF THE BONDS AS THESE NON-STUDENT LEASES ARE TERMINATED, THE UNIVERSITY EXPECTS THAT THE UNRELATED USE WILL DROP TO 0% AND REPRESENT A VERY SMALL PORTION OF THE USE OF THE BUILDING
SCHEDULE K, PART III, LINE 6	THIS PERCENTAGE REPRESENTS USE OF ONLY ONE BUILDING FINANCED WITH APPROXIMATELY 19.63% OF THE BOND PROCEEDS THE USE AS MEASURED OVER THE ENTIRE BOND ISSUE IS LESS THAN 1% OF THE BOND PROCEEDS FOR THE ANNUAL PERIOD COVERED BY SCHEDULE K
SCHEDULE K, PART IV, LINE 2C	WITH RESPECT TO ISSUE A, THE REBATE COMPUTATION WAS PERFORMED ON 3/1/14
SCHEDULE K, PART IV, LINE 2C	WITH RESPECT TO ISSUE B, THE REBATE COMPUTATION WAS PERFORMED ON 5/8/14
SCHEDULE K, PART IV, LINE 2C	WITH RESPECT TO ISSUE C, THE REBATE COMPUTATION WAS PERFORMED ON 4/12/14
SCHEDULE K, PART IV, LINE 7	ALTHOUGH WILKES HAS ADOPTED MANAGEMENT PRACTICES AND PROCEDURES TO ENSURE POST ISSUANCE COMPLIANCE OF ITS TAX EXEMPT BOND LIABILITIES, THESE PRACTICES AND PROCEDURES WERE IN A DRAFT FORM AT THE END OF WILKES' TAX YEAR



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, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.  
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047  
**2013**  
Open to Public Inspection

Name of the organization  
WILKES UNIVERSITY

Employer identification number  
24-0795506

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

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

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

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

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

**Part IV Business Transactions Involving Interested Persons.**

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) MATTHEW SORDONI	TRUSTEE, SEE BELOW	250,419	CONSTRUCTION SERVICES		No
(2) DENISE CESARE	FORMER TRUSTEE, SEE BELOW	1,341,303	HEALTH INSURANCE PLAN		No

**Part V Supplemental Information**

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

Return Reference	Explanation
SCHEDULE L, PART IV	MATTHEW SORDONI IS A MEMBER OF THE UNIVERSITY'S BOARD OF TRUSTEES AND ALSO HAS A FAMILY RELATIONSHIP WITH THE OWNER OF SORDONI CONSTRUCTION SERVICES, INC DENISE CESARE IS A FORMER MEMBER OF THE UNIVERSITY'S BOARD OF TRUSTEES AND IS ALSO THE PRESIDENT AND CEO OF BLUE CROSS OF NEPA ALL CONTRACTS IN THE ABOVE RELATIONSHIPS ARE CONTRACTED AT ARM'S LENGTH THROUGH THE UNIVERSITY'S PROCUREMENT PROCESS WHICH INCLUDES A COMPETITIVE BID PROCESS AND THE PERSONS DISCLOSED ARE NOT PART OF THE DECISION MAKING PROCESS

2013

Open to Public Inspection

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 to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at

www.irs.gov/form990.

Name of the organization WILKES UNIVERSITY	Employer identification number 24-0795506
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990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	
FORM 990, PART VI, SECTION B, LINE 12C	WILKES UNIVERSITY'S CONFLICT OF INTEREST POLICY COVERS ALL BOARD MEMBERS AND ANY INDIVIDUAL THAT HAS BUDGETARY/FINANCIAL RESPONSIBILITIES WITHIN THE UNIVERSITY. ANY CONFLICTS OF INTEREST CONCERNING BOARD MEMBERS ARE FORWARDED TO THE AUDIT COMMITTEE FOR REVIEW AND APPROVAL. ALL CONFLICT OF INTEREST STATEMENTS ARE REVIEWED UPON SUBMISSION AND FORWARDED TO THE AUDIT COMMITTEE AS APPROPRIATE. ANY UNIVERSITY ACTIVITIES THAT HAVE A POTENTIAL CONFLICT ARE USUALLY DETECTED BEFORE A CONTRACT IS EXECUTED.
FORM 990, PART VI, SECTION B, LINE 15	THE HUMAN RESOURCES COMMITTEE OF THE BOARD OF TRUSTEES PERFORMS AN ANNUAL REVIEW OF THE COMPENSATION PROVIDED TO THE UNIVERSITY'S PRESIDENT AND VICE PRESIDENTS. BENCHMARK DATA, INCLUDING DATA FROM COLLEGES AND UNIVERSITY PROFESSIONAL ASSOCIATION FOR HUMAN RESOURCES (CUPA) IS USED FOR COMPARATIVE PURPOSES FOR EXECUTIVE POSITIONS. THE LAST BENCHMARKING COMPARISON WAS COMPLETED IN AUGUST OF 2013. THE UNIVERSITY KEEPS WRITTEN DOCUMENTATION OF THE HUMAN RESOURCES COMMITTEE'S DELIBERATION AND DECISION MAKING PROCESS.
FORM 990, PART VI, SECTION C, LINE 19	WILKES UNIVERSITY MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND AUDITED FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.
FORM 990, PART XI, LINE 9	STUDENT LOANS ADVANCED 783,350. CHANGE IN LIABILITY ON SPLIT INTEREST AGREEMENTS 327,426.
FORM 990, PART XII, LINE 2C	THE PROCESS BY WHICH THE AUDIT COMMITTEE REVIEWS THE FINANCIAL STATEMENTS HAS NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization  
WILKES UNIVERSITY

Employer identification number  
24-0795506

Part I Identification of Disregarded Entities

Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) WU REAL ESTATE LLC 170 S FRANKLIN STREET WILKES BARRE, PA 18766 20-5799312	STUDENT RENTAL	PA	58,137	11,980,551	WILKES UNIVERSITY
(2) SOUTH CITY PROPERTIES LLC 84 W SOUTH STREET WILKES BARRE, PA 18766 35-2497851	REAL ESTATE	PA	0	200,000	WILKES UNIVERSITY
(3) RASM ENTERPRISE LLC 84 W SOUTH STREET WILKES BARRE, PA 18766 46-5148017	REAL ESTATE	PA	0	0	WILKES UNIVERSITY

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

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

Cat No 50135Y

Schedule R (Form 990) 2013

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) Dispropportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) HAROLD & BARBARA FLANNERY CRUT-98	ANNUITY	PA		T	4,305	322,811	100 000 %		No
(2) JOSEPH J & JANICE W SAVITZ CHARITABLE REMAINDER TRUST  620 LIBERTY AVENUE 10TH FLOOR PITTSBURGH, PA 15222 23-7964168	ANNUITY	PA		T		188	100 000 %		No
(3) GORKABARTUSKA CHARITABLE REMAINDER UNITRUST  620 LIBERTY AVENUE 10TH FLOOR PITTSBURGH, PA 15222 23-6453339	ANNUITY	PA		T		273,177	100 000 %		No
(4) GLENN F LEITER CHARITABLE REMAINDER UNITRUST  267 S FRANKLIN STREET WILKES BARRE, PA 18766 90-0285467	ANNUITY	MD		T	3,086	23,862	100 000 %		No

Part V

Transactions With Related Organizations

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

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

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

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)

- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)

- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses

- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
1q		No
1r		No
1s		No

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

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

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

[illegible]

Part VII

Supplemental Information

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

Return Reference	Explanation
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## TY 2013 Recognize Income Under Temporary Regulations Statement

**Name:** WILKES UNIVERSITY

**EIN:** 24-0795506

**Statement:** STATEMENT ATTACHED TO AND MADE PART OF FORM 990RETURN OF ORGANIZATION EXEMPT FROM INCOME TAXFOR TAXABLE YEAR-ENDED MAY 31, 2014STATEMENT FILED PURSUANT TO TREAS. REG. SECTION 1.6038B-1(C)AND TEMP. REG. SECTION 1.6038B-1T(C)(1)TRANSFEROR:WILKES UNIVERSITY84 WEST SOUTH STREETWILKES BARRE, PA 18766EIN: 24-0795506(2) TRANSFEREE:AJO EMERGING MARKETS OFFSHORE HEDGE FUND LTDC/O MAPLES CORPORATE SERVICES LIMITEDPO BOX 309, UGLAND HOUSEGRAND CAYMAN, CAYMAN ISLANDS KY1-1104TIN: 98-1051289COUNTRY OF INCORPORATION: CAYMAN ISLANDSON VARIOUS DATES DURING 2013, WILKES UNIVERSITY INDIRECTLY CONTRIBUTED CASH WITH AN AGGREGATE FAIR MARKET VALUE OF \$132,010 TO AJO EMERGING MARKETS OFFSHORE HEDGE FUND LTD IN AN IRC 351 EXCHANGE. (3)THERE WAS NO EXCHANGE OF COMMON SHARES FROM AJO EMERGING MARKETS OFFSHORE HEDGE FUND LTD.(4)THERE WAS NO TRANSFER OF A FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES. (5)IRC 367(A)(5) DOES NOT APPLY.