

Delaware Valley College Chapter
American Association of University Professors
700 East Butler Avenue
Doylestown, PA 18901
(215) 489-2438

March 17, 2014

Dear fellow Union members:

As a result of President Brosnan's recent email of Thursday, March 6, 2014, the AAUP Executive Council felt a responsibility to issue a response. It is both concerning and unfortunate that Dr. Brosnan has decided to embark on the negotiation process directly with the faculty. It is concerning because he must have been advised, or at least should have been, that it is improper to circumvent the recognized negotiation teams and bargain directly with individual members of a collective bargaining unit. It is unfortunate because as a result of the comments in his email, Dr. Brosnan can no longer assert that there is any difference in the bargaining positions being advocated by his negotiation team and the positions held by him; they are one and the same. Most concerning, however, is the manipulation of the information Dr. Brosnan attempts to rely upon to discredit a negotiation team that has been completely transparent with the faculty throughout this process. In an effort to resolve any further confusion as to what position each party has taken in this escalating negotiation, this response will address each bullet point of Dr. Brosnan's email with only objective evidence to support our Union's position.

- **Administration and staff compensation** - Simply put, Dr. Brosnan's assertions do not comport with the documents the College filed with the federal government. First, he linked together the raises of administrators and non-faculty staff to suggest they were not as high as reported by the Union's negotiation team. While he is correct the non-faculty staff and certain administrators have had only modest raises, he does not address what the Union has placed front and center throughout these negotiations, the raises given to the top Administrators. By this point in his email, Dr. Brosnan has disparaged the Union's negotiation team three (3) times suggesting they are not being truthful to their fellow union members. However, a review of Exhibit "A" clearly reflects the salaries of the top Administrators from various academic years. To be clear, Exhibit "A" is a copy of the Compensation page of the I.R.S. Form 990 that was filed by the College; meaning these are the Administration's numbers, not a fabrication by the Union's negotiation team. As you can see, in 2010-11 Art Glass was paid a Total Compensation of \$194,994.00 (Column "D" + Column "F"). On the 2011-12 990, Mr. Glass was paid a Total Compensation of \$265,296.00 (again, "D" + "F"). Applying some simple math, it is clear that Mr. Glass' \$70,302.00 raise from one year to the next is actually greater than 35%. In fact, when Mr. Glass' 2010-11 Total Compensation is compared to his 2012-13 Total Compensation of \$277,711.00, that represents a two year increase in excess of 40%. (The 2012-13 document was supplied by Art Glass at the request of the Union negotiation team).

Even more disturbing are the increases in Total Compensation of the VPAA. As reflected on Exhibit "A", the 2010-11 Total Compensation of Dorothy Prisco for that position was \$154,207.00. It is unclear if the 2011-12 Total Compensation of \$171,060.00 for Dr. Hanna represents a full academic year, however, the 2012-13 Total Compensation clearly reflects the VPAA Total Compensation at \$276,540.00; a nearly 80% two year increase. Similar comparisons can be done with the other highest paid Administrators from previous years. With those types of salary increases, it is little consolation that the Cabinet received no salary increase this year.

By way of comparison, also attached with Exhibit "A" is a copy of the College's 2007-08 990 filed with the I.R.S. that reflects the 5 highest paid employees. As you can see, the Total Compensation is much lower overall and, most importantly, this reflects the last time a Faculty member is listed as one of the top 5 highest paid employees at the College.

- **Faculty Compensation** – Dr. Brosnan engages in quite a bit of bobbing and weaving in this section of his email, while also taking another personal shot at the Union's negotiation team. In fact, Dr. Brosnan's assertions here are not even supported by his own administrators. Attached as Exhibit "B", is a document produced by the Administration during negotiations which has been described and discussed at previous Union meetings. It was produced by Joanne Sauermelch at the request of Art Glass. While the Union has taken exception to several areas of the document such as its use of a "stripped down" base salary that is contradicted by the 990 filings (see previous section) and its use of the workload reduction to suggest the faculty had an "effective" salary increase during the implementation of the collectively-bargained workload reduction, there are sections worth noting in light of Dr. Brosnan's assertions. Most notable in this Administration-prepared document is the Average DVC Faculty Salary for 2012-13 of \$65,057.00. (See boxed area of Admin. Document, page 1) and the AAUP Salary Survey of Middle Atlantic institutions which shows the average salary for all combined ranks to be \$77,695.00. (See boxed area and footnote 5 of Admin. Document, page 3). Clearly, the Administration's own document does not have our faculty at or above the national average. In fact, as the document shows, the national average salary for all combined ranks is \$80,109.00, which creates an even greater disparity for our faculty.

Moreover, the Administration's own document does not support Dr. Brosnan's assertion that faculty have received a 28.1% increase from 2007-2013. As you can see at the bottom of page 2 of the document, the faculty have received a cumulative total of a 19% increase in their salaries over this 6 year period; an average of slightly more than 3%. The Union negotiation team has steadfastly refused to acknowledge the "effective" salary increase the Administration and Dr. Brosnan have advanced to suggest faculty have received a 35% increase because 1) it was temporary due to the "phasing in" of the reduced workload, 2) the Administration insisted on faculty not reducing their workload until it was completely "phased in" and 3) not all faculty were affected. However, it is interesting to note that in this same graphic in the Administration's document, they acknowledge Administration has had a 69% increase in salaries over this same 6 year period. (The Union's negotiation team refutes this percentage as too low because it is based

on the Administrator's "stripped down" salaries, rather than the amounts listed on the 990s filed by the College with the I.R.S.). Nevertheless, the Administration's own document suggests the recession has not impacted all employees of the College equally.

- **Administration and Staff** – The Union has not been provided with documentation to support or refute the assertions made here by Dr. Brosnan. However, as shown in Exhibit "C", the College does have at least 33 Directors that they have identified to the Union. Moreover, the fact that Administrators greatly outnumber full-time faculty continues to be of great concern to the Union.

- **Independent Contractors, including Consultants** – Dr. Brosnan's comments here are factually incorrect. Exhibit "D" contains four (4) documents: 1) the relevant page of both the 2010-11 and 2011-12 Form 990 filed by the College with the I.R.S. listing the five highest compensated Independent Contractors; 2) the list of the 24 Independent Contractors the College produced after questions arose from the Union as to the high number of said Contractors (both of which Dr. Brosnan references in his email) and 3) the relevant portion of the I.R.S. Form 990 Instructions relating to Independent Contractors.

In looking at the Form 990 document, the bottom section asks the College to identify and list the 5 highest compensated Independent Contractors. At the very bottom of that page, it also asks the College to identify the number of Independent Contractors that were paid in excess of \$100,000.00. As you can see, the College has identified 24 Independent Contractors that were paid in excess of \$100,000.00 for the 2011-12 year. Because this number was more than 3 times the previous year's 990 (see the 2010-11 990 which identifies 7 Independent Contractors), the Union negotiation team thought it was relevant to bring this to the attention of the full Union. Subsequently, the Administration produced a document that purportedly listed all 24 Independent Contractors relating to the 2011-12 990. As you can see from the list, there are indeed 24 entities identified, however, there are two significant inconsistencies that the Administration has never been able to address, but for which Dr. Brosnan once again called into question the integrity of the Union's negotiation team. First, as you can plainly read the 5 highest paid Independent Contractors should be listed on the 990. However, a review of the list provided by the Administration, which is listed from highest compensated to lowest compensated does not match with the list on the 990. In fact, the 5th highest on the 990, Zip Syndicate, is 19th on the list provided by Administration.

Secondly, if you look at the 990 Instruction sheet, the very first paragraph on the page instructs the College as to what can and cannot be included in the list of Independent Contractors. Clearly, it reads that public utilities and insurance providers are not to be reported as Independent Contractors. Once again looking at the list of 24 Independent Contractors provided by the College, it is plain to see that, at least, 8 of the listed Independent Contractors should not be on that list according to the Instructions for the Form 990. When asked about this by the Union negotiation team, Art Glass responded that the Union was correct and that 24 Independent Contractors should not have been listed on the Form 990. However, the

Administration has not provided, nor advised the Union that it ever filed an amended 990 to correct this improper reporting; something they would have certainly needed to do with such a glaring reporting error.

Additionally, it is important to remember that the form 990 only requires disclosure of those Independent Contractors that are paid in excess of \$100,000.00 during the given reporting year. It does not include all Independent Contractors (or Consultants) hired by the College. Full transparency, including a complete list of all Independent Contractors and Consultants (and their fees) would probably go a long way in improving the Administration's credibility on this issue.

- **College coffers** – Although Dr. Brosnan makes his 6th disparaging comment about the honesty and integrity of the Union negotiation team, the Union has never disputed the reality of the deficit claimed by the Administration. Rather, the negotiation team and, with the recent Vote of Financial No-Confidence, the entire Faculty has called into question how the Administration has been managing the monies it has. And while many excuses are made in Dr. Brosnan's email as to why this deficit occurred, the bottom line is that it falls on Administration to steer the College through difficult times. With the majority of the deficit coming from a loss of tuition, and the Administration readily admitting this is a tuition-dependent institution, it would appear the Administration has fallen short of its mission. However, during this same time period, the top Administrators were collecting significant pay raises and the College was hiring a record number of Independent Contractors. It is this misallocation of resources that has been the crux of the Union's position during negotiations. It is important to keep in mind that a tuition-dependent institution is a student-dependent institution, and a student-dependent institution is a faculty-dependent institution.

- **Audit Validation** – This is a red herring offered by Dr. Brosnan to suggest the Union leadership has the opportunity to see for itself the financials of the College, but has refused to do so. However, as stated above, it is the allocation of the College's resources that are being scrutinized, not the financial condition of the College. Specifically, the Administrative raises, the Administrative growth and the increasing reliance on outside Contractors and/or Consultants that are of greatest concern. As for any audits, it was the Union negotiation team's request for the Financial Statements of the College and they are being reviewed. However, the Administration will only provide the audited statements that were provided to the Board of Trustees, which in most instances does not provide detailed enough financial information to be insightful.

Lastly, it should be noted that although Dr. Brosnan was the primary advocate for Interest-based negotiations after reading the article on its success at Endicott College, the Administration's hiring of a traditional labor attorney to advance their "positions" and the unwarranted attacks on the integrity of the Union negotiation team clearly exposes their true intent. The Administration wants a top-down, corporate structure where the faculty is merely a labor expense and the top executives are financially rewarded regardless of the financial success of the organization. Attached as Exhibit "E" is a two-sided document from the Chronicle of

Higher Education on Great Colleges to Work for in 2013; Endicott College and Gettysburg College are highlighted here. As you can see, the gap between Administrative and Faculty salaries is much more reasonable and the atmosphere depicted is much more collegial.

We are hopeful that this response to Dr. Brosnan's email, along with the many attached documents (none of which were produced by anyone associated with this Union), will set the record straight regarding the course these negotiations have taken. Unfortunately, emails such as Dr. Brosnan's are intended to be divisive, not to reach a resolution. It is also these types of maneuvers that can cause a Faculty to lose confidence in its Administrative leaders. As we discussed at our last meeting and Dr. Brosnan references, we have submitted the new Faculty-approved salary proposal to the Administration and are awaiting their timely response. As usual, we will keep you informed of any developments.

Regards,

DVC AAUP



William "Pike" Stephens
President



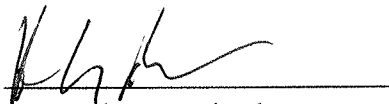
Tracy Paul Hunt
Vice-President



Karen McPherson
Treasurer



Kimberly Kovath
Secretary



A. Anthony Rohach
Past-President

EXHIBIT “A”

Employee Name and title	Position	Projected reportable compensation from the organization (W-2/1099-MISC)	Projected Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
Brósnan, Joseph, President	Officer	\$316,713	\$0	\$55,238
Glass II, Arthur D., VPFA	Officer	\$241,425	\$0	\$36,286
Hanna, Bashar, VPAA	Highest comp. employee	\$233,445	\$0	\$43,095
Rusiloski, Benjamin, Dean	Highest comp. employee	\$161,700	\$0	\$31,251
Long, Kim, Dean	Highest comp. employee	\$156,600	\$0	\$29,868
Eckert, Joseph, VPIA	Highest comp. employee	\$150,920	\$0	\$26,288
Redding, Russell, Dean	Highest comp. employee	\$152,662	\$0	\$24,400

**DELAWARE VALLEY COLLEGE OF SCIENCE AND
AGRICULTURE**

Form 990 (2011)

23-1352665

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) WILLIAM L. WILSON TRUSTEE	0.30	X						0.	0.	0.
(28) JOSEPH S. BROSNAN PRESIDENT	55.00			X				333,475.	0.	29,058.
(29) ARTHUR GLASS VP, FINANCE & ADMINISTRATION	40.00			X				241,510.	0.	23,786.
(30) BASHAR HANNA VP, ACADEMIC AFFAIRS	40.00					X		155,525.	0.	15,535.
(31) E. NORMAN JONES VP, ENROLLMENT MGMT	40.00					X		151,989.	0.	20,563.
(32) ROBERT J. YAPSUGA MANAGER-STRATEGIC PLANNING	40.00					X		151,734.	0.	11,707.
(33) JOSEPH ERCKERT VP, INSTITUTIONAL ADVANCEMENT	40.00					X		145,729.	0.	15,238.
(34) RUSSELL REDDING DEAN, SCHOOL OF AGRI & ENVIRON SCIEN	40.00					X		144,515.	0.	515.
Total to Part VII, Section A, line 1c								1,324,477.		116,402.

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	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
DR SUSAN B WARD TRUSTEE	30	X						0	0	0
WILLIAM L WILSON TRUSTEE	30	X						0	0	0
JOSEPH S BROSNAN PRESIDENT	55 00			X				267,292	0	28,059
ARTHUR GLASS VP, FINANCE & ADMINISTRATION	40 00			X				179,776	0	15,218
DOROTHY A PRISCO VP, ACADEMIC AFFAIRS	40 00					X		141,592	0	12,615
JOSEPH ERCKERT VP, INSTITUTIONAL ADVANCEMENT	40 00					X		140,751	0	14,882
ROBERT J YAPSUGA VP, ENROLLMENT MGMT	40 00					X		135,288	0	18,582
DONALD S FELDSCHER SPECIAL ASST TO PRESIDENT	40 00					X		134,904	0	17,791
WILLIAM A BRICHTA VP, TECHNOLOGY & CIO	40 00					X		118,710	0	553

2007-08

SCHEDULE A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Organization Exempt Under Section 501(c)(3)**(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust**Supplementary Information—(See separate instructions.)**▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2007Name of the organization
Delaware Valley College of Science and Agriculture**Employer identification number**

23-1352665

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
John A Erickson 700 East Butler Ave Doylestown, PA 189012697	VP- BusinessFinance 40 00	134,804	18,714	0
Dorothy A Prisco 700 East Butler Ave Doylestown, PA 189012697	VP- AcadAffairs 40 00	128,035	18,216	0
Robert J Yapsuga 700 East Butler Ave Doylestown, PA 189012697	VP- Enrollment Mgmt 40 00	107,620	16,730	0
William A Brichta 700 East Butler Ave Doylestown, PA 189012697	VP- Technology&CIO 40 00	105,835	12,968	0
Garry L Flower 700 East Butler Ave Doylestown, PA 189012697	Assoc ProfTenured 40 00	103,197	13,407	0
Total number of other employees paid over \$50,000 ▶	110			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individual or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
RPA Inc 2895 SOUTH REACH ROAD WILLIAMSPORT, PA 17701	Prof Job SearchConsulting	107,686
Hamburg Golden PC 1601 MARKET STREET- SUITE 3310 PHILADELPHIA, PA 19102	Lawyers	98,097
Goldenberg Rosenthal LLP 101 WEST AVENUE PO BOX 458 JENKINTOWN, PA 19046	AccountingAuditing	95,557
Cintas Fire Protection 21 Bonair Drive Warminster, PA 18974	Fire ProtectionInspectionEquip	75,487
Capital Associates Inc PO BOX 1085 HARRISBURG, PA 17108	Lobbying	62,670
Total number of others receiving over \$50,000 for professional services ▶		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individual or firms. If there are none, enter "None". See page 2 for instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Sodexo Operations LLC PO BOX 905374 CHARLOTTE, NC 28290	Food SERVICES	2,375,546
Datatel Inc 4375 Fair Lakes Court Fairfax, VA 22033	Computer SoftwareLicenceMaint	274,616
Adams Bickel Associates 3770 RIDGE PIKE COLLEGEVILLE, PA 19426	Construction	218,931
Life Science Products 115 South Lynchburg Street Chestertown, MD 21620	Floor Installation in Mandell	177,288
JH Greene Son Inc 537 North York Road Hatboro, PA 19040	Construction	120,848
Total number of other contractors receiving over \$50,000 for other services ▶	4	

EXHIBIT “B”

Top Five Administrators' Salaries* for the period indicated						
	26 Pay Pds.	26 Pay Pds.	26 Pay Pds.			
	FY2013 (CY12) Base Salary	FY2012 (CY11) Base Salary	FY2011 (CY10) Base Salary			FY2007 (CY06) Base Salary
A	\$295,834	\$286,022	\$242,700			\$177,409
B	\$224,750	\$217,011	\$177,000			\$121,883
C	\$206,160	\$190,000	\$138,423			\$120,182
D	\$179,065	\$150,276	\$137,630			\$107,400
E	\$151,500	\$143,581	\$133,045			\$98,954
Average of Top Five Salaries	\$211,462	\$197,378	\$165,760			\$125,166

Increase in top
five avg. salaries
since base year 69%

* Includes only regular pay (no overload pay for teaching, telephone stipend, etc.)

Faculty

	All Faculty	Instructional Faculty only
Average Faculty Salary for Academic Year 2006-2007 (FY2007)*	\$54,606	\$54,477
Average Faculty Salary for Academic Year 2012-2013 (FY2013)*	\$65,057	\$64,777
Percentage Salary Change since 2007 (1)	19%	19%

*Computed based on total base salaries for faculty employed in that year at the College for the Academic Year indicated divided by the number of Full Time Faculty (no overload, chair stipends, etc). Data provided by Payroll.

In Base Year (FY2007; CY2006), Administration salaries were 2.30 to 1 faculty. (125,166/54,606)

In FY2013 (CY2012), top five Administration salaries were 3.25 to 1 faculty. (211,462/65,057)

CBA Article XXXII- Wages								Total Est. % Increase Since Base Yr.
	AY2006-07	AY2007-08	AY2008-09	AY2009-2010	AY2010-11	AY2011-12	AY2012-13	
Salary increases per period per Collective Bargaining Agreement	Base Year	\$3,000	\$4,000	\$5,500	2%	2%	2%	
Effective Salary Percentage Increase		5.5%	7.2%	9.4%	2%	2%	2%	28.1%
Workload Contact Hours Reduction in contact hours		15	15	15	15 1	15 2	15 3	
Additional Reimbursement for Work Load Reduction during phase in period.					\$725	\$1,450	\$2,175	
Effective percentage increase for Workload Reduction					1.2%	1.4%	1.4%	5.9%
Combined Estimated Effective Average Salary Increase Per Contract (Includes Salary Increase plus Workload Reduction)		5.5%	7.2%	9.4%	3.2%	4.3%	5.4%	35.0%
Average Faculty Salary (based on all Full time Faculty base salary average for applicable academic year)	\$54,606	\$55,522	\$58,409	\$62,854	\$63,032	\$63,992	\$65,057	(2)

Salary Changes since FY2007 (CY 2006):

	Estimated Percentage Change	Average \$ Increase	Additional considerations when comparing changes:
Administration	69%	\$86,296	Not comparing the same top five administrators from base year. Job functions have expanded greatly from functions in base year. For example, VPFA now has finance functions as well as all Administration (Facilities) and IT. VPAA now has four deans representing four "colleges", five Master's programs and a Ph.D. program in development as DelVal grows to University status. President has all the above plus growth in advancement and community outreach.
Faculty (1)	19%	\$10,451	This estimated percentage increase is based only on the average salary for all faculty for the base year compared to the average salary of all ft faculty for AY2012-2013. It doesn't take into account turnover, new hires or faculty who have been at the College since the base year.
Faculty (2)	35%	Actual \$ increase varies from \$25,019 to \$1,020.	This Estimated Average takes into account the effective increase for faculty who have remained at the College since the base year for both salary increases and workload reduction. Actual faculty salary increases since the base year range from a high of 69% to 2% for faculty with one year experience at DelVal in 2012-2013.

(1) and (2) See calculations cross-referenced in schedule.

Median Administrators' Salaries per CUPA					
Administration Analysis			Per Faculty Analysis (1)		
	CUPA Survey 2012-2013			"Average" Salaries Per higher ed.com	"Average" Salaries per CUPA
	Private, Non- Religious Inst.	All Institutions			
<u>Median</u> VPAA Salary	\$200,413 (2)	\$175,126	Provost (2)	\$153,750	\$149,167
<u>Median</u> Chief Business Officer Salary	\$200,500 (2)	\$168,800	CFO (2)	\$131,423	\$132,000
Deans	(3)		Deans	\$102,894	Could not validate
Professors - all ranks	\$80,109 (4) \$77,695 (5)		Professors - all ranks	\$68,000	Could not validate

(1) The analysis prepared by the faculty refers to the amounts as the "average" salary for each position and gives amounts per HigherEd.com and per CUPA. However, the source of the data in HigherEd.com is the CUPA Annual Administrators' Salary survey so there should be no difference between the amounts for the same position. In addition, CUPA reports on "medians" - not averages.

(2) Amounts for VPAA and VPFA were found on the summary of median salaries for Baccalaureate Institutions.

The Faculty Analysis had these amounts labeled as "Average".

However, the medians per the faculty analysis are for all 1,251 institutions that completed the 2012-2013 CUPA Administrators' Salary Survey, regardless of type of institution (public vs private, religious vs non-religious, etc.)

The amounts for private, non-religious and for all institutions are indicated in the Administration analysis.

The incorrect job classification was used for the VPFA position (CBO vs CFO) in the faculty analysis. The correct position is represented in the administration analysis.

(3) Could not validate the Deans' salary per the faculty analysis. The CUPA Administrator's Salary Survey lists median salaries for various categories of Academic Deans based on the specific disciplines.

(4) Represents the average salary for all combined ranks for Private, Independent Baccalaureate Institutions per the 2012-2013 AAUP Salary Survey.

(5) Represents the average salary for all combined ranks for Baccalaureate Institutions in the Middle Atlantic region per the 2012-2013 AAUP Salary Survey. Middle Atlantic is defined as reporting institutions in New Jersey, New York and Pennsylvania.

Current National Ratios					
	Per Faculty Analysis	Median for all Baccalaureate Institutions/avg faculty salary per faculty analysis		Per Administration Analysis	Median for Private Non-Religious Institutions/average faculty salary per AAUP for all Private, Independent Baccalaureate Institutions-all combined ranks
National median ratio of President (CEO single inst.)	Did not include			4.3 : 1	(346,233/80,109)
National median ratio of VPAA to faculty salary	2.3 : 1	(153,750/68,000)		2.5 : 1	(200,413/80,109)
National median ratio of VPFA (CBO) to faculty salary	1.9 : 1	(131,423/68,000)		2.5 : 1	(200,500/80,109)
National median ratio of Deans to faculty salary:	1.5 : 1	(102,894/68,000)		Could not compute; there is no "national median" - median per CUPA is per academic discipline.	

Current DelVal Ratios using Base Compensations for 2012-2013 (CY2012)					
	Per Faculty Analysis	Top five administrators per 990 per faculty analysis/avg faculty salary reported on faculty analysis)		Per Administration Analysis	Regular earnings for top five administrators/avg faculty base salary for 2012 2013 for DelVal faculty)
DelVal ratio of President to faculty (average)	Did not include			4.5 : 1	(295,834/65,057)
DelVal ratio of VPAA to faculty (average)	3.7 : 1	(233,445/63,616)		3.1 : 1	(206,160/65,057)
DelVal ratio of VPFA to faculty (average)	3.8 : 1	(241,425/63,616)		3.5 : 1	(224,750/65,057)
DelVal ratio of Deans to faculty (average)	2.5 : 1	(156,987/63,616)		2.3 : 1	(151,500/65,057)

EXHIBIT “C”

Article X
from admin

List of Director positions

Payroll Name	Job Title
1 Moyer, Cheryl	Assist VP of Fin and Admin
2 Dailey, Deborah B.	Assoc VP - Accred, Assess, Plng & Research
3 Cantrell, Steven L.	Athletic Director
4 Ward, Laurie A.	Chief Marketing & Communications Officer
5 Connuck, Wendy E.	Dir Corp/Foundation Relations
6 Blazer, Susan C	Dir Emerg Markets & Comm Coord
7 Ladden, Kevin	Dir of Advancement Services
8 DePedro, Tracy L.	Dir of Career & Life Education
9 Hulshart, Kristin K.	Dir of Roth Ctr for Sustainable Agriculture
10 Moyer, Andrew Fitzgerald	Dir of Student Involvement
11 Johnson, Steven M.	Dir Public Safety & Security
12 Staniewicz, Theodore J.	Director Capital Planning & Construction
13 Lefevre, Linda	Director Continuing Education
14 Guckavan Jr., Joseph E.	Director Facilities Management
15 Walker, Dwayne Lee	Director of Admissions
16 Morgnanesi, Lanny	Director of Advancement & Campaign Comm
17 Rock, Jennifer S.	Director of Alumni Development
18 Carroll, Lynn M.	Director of Alumni Engagement
19 Donnelly, Sharon E.	Director of Counseling
20 Valentine, Allison Christine	Director of Events
21 Hock, Joan L.	Director of Financial Aid
22 Callahan, Patrick P.	Director of Grounds & Landscaping
23 Spiro, Elaine K.	Director of HR and Payroll
24 Fox, Maryann M.	Director of Major Gifts
25 Kennedy, Thomas	Director of Military & Veterans Affairs
26 Reilly, Katherine E.	Director of Prospect Research
27 Lyle, William R.	Director of Purchasing
28 Smith, Derek R.	Director of Residence Life
29 Tomlinson, Sarah J.	Director of Student Accounts
30 Torres, Miriam C.	Director of Student Health
31 Davis, Michael D.	Director of Technology Services
32 D'Arrigo, Noel J	Director of Transportation
33 Slizewski, James Joseph	Registrar

EXHIBIT “D”

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,324,477	0	116,407

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

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
MARKHURST DINING SERVICES PO BOX 644091 PITTSBURGH, PA 15264	FOOD SERVICE PROVIDER	2,659,642
ALLEN REEVES INC 145 YORK ROAD BINGTON, PA 19001	ENGINEERING/CONSTRUCTION MANAGEMENT	1,100,807
ATA COMMUNICATIONS 209 SOUTH BROAD STREET SUITE 1500 PHILADELPHIA, PA 19102	EDUCATION CONSULTANTS	385,482
ACE ARCHITECTS PLANNERS 144 MARKET STREET PHILADELPHIA, PA 19106	ARCHITECTS AND ENGINEERS	204,260
PP SYNDICATE INC 100 SOUTH 13TH STREET PHILADELPHIA, PA 19107	EDUCATION CONSULTANTS	157,798

Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization: 24

**Delaware Valley College
FY2012 Form 990, Part VII, Section B
Independent Contractors**

Funding Source	VENDOR NAME	NET AMOUNT	
Operating Budget	Teachers Insurance Total	\$2,848,627.20	Employee Pension
Operating Budget	Parkhurst Total	\$2,659,642.39	Food Service Provider
Operating Budget	Keystone Health Plan Eas Total	\$1,922,650.78	Employee Medical Insurance
NSF Grant/Parkhurst Gift-Levin	E. Allen Reeves, Inc. Total	\$1,100,807.00	Engineering Construction Management-
Operating Budget	Willis of Pennsylvania, Total	\$803,455.09	Levin Dining Hall/Mandell Labs
Operating Budget	Peco Energy Total	\$671,523.18	Property and Casualty Insurance
Operating Budget	Benecard Services Inc. Total	\$518,079.78	Electric Service Provider
President's Initiative/\$25K operating)	Alta Communications DBA Karma Agency	\$385,481.83	Employee Prescription Drug Plan
Operating Budget	MBS Textbook Exchange, I Total	\$297,005.70	Marketing
Operating Budget	Exelon Energy Company Total	\$279,701.00	Textbook Vendor
Operating Budget	Ellucian Total	\$245,991.81	Electric Service Provider
Operating Budget	Hess Corporation Total	\$229,789.72	Administrative Software Provider
Pass Through	T.L. Groseclose Associate Total	\$219,485.00	Heating Oil Provider
Operating Budget	METLIFE SBC Total	\$205,393.68	Student Health Insurance
Bond Proceeds/\$63K operating	H2L2 ArchitectsPlanners Total	\$204,259.52	Employee Dental Insurance
Operating Budget	First American Equipment Total	\$201,882.85	Architects & Engineers-Life Sciences
Operating Budget	BCWSA Total	\$175,620.81	Building
Operating Budget	Windstream Total	\$165,817.97	Equipment Leasing
President's Initiative	Zip Syndicate Inc. Total	\$157,798.04	Water and Sewer
Parkhurst Gift/Levin Dining Hall	Wick Fisher White Total	\$136,724.00	Software Provider (Formerly PAETEC Softw
Operating Budget	ADP, Inc. Total	\$135,866.16	Web Design
Operating Budget	Pearson Education Total	\$135,207.03	Engineering Construction Management-
Operating Budget	AETNA Total	\$132,254.09	Levin Dining Hall
Operating Budget	Parente Beard LLC Total	\$107,862.00	Payroll Provider
			Textbook Vendor
			Employee Life Insurance
			Accounting & Auditing Services

Section B. Five Highest Compensated Independent Contractors

Complete this table for the five highest compensated **independent contractors** that received more than \$100,000 in compensation for services, whether professional or other services, from the organization. Independent contractors include organizations as well as individuals and can include professional fundraisers, law firms, accounting firms, publishing companies, **management companies**, and investment management companies. Do not report public utilities or insurance providers as independent contractors. See Pub. 1779, Independent Contractor or Employee, and Pub. 15-A, Employer's Supplemental Tax Guide, for distinguishing **employees** from independent contractors.

Column (C). Enter the amount the organization paid, whether reported on Form 1099-MISC, box 7, or paid under the parties' agreement or applicable state law, for the calendar year ending with or within the organization's tax year.

For a short year return in which there is no calendar year that ends with or within the short year, do not report any information in columns (A) through (C), unless the return is a final return. If the return is a final return, report the compensation paid to the independent contractor(s) under the parties' agreement during the short year or the compensation that is reportable compensation on Form 1099 for the short year, whether or not Form 1099 has been filed yet to report such compensation.

Compensation includes fees and similar payments to independent contractors but not reimbursement of expenses unless incidental to providing the service. However, for this purpose, the organization must report gross payments to the **independent contractor** that include expenses and fees if the expenses are not separately reported to the organization.

TIP Form 1099-MISC may be required to be issued for payments to an independent contractor, with compensation reported in box 7.

Part VIII. Statement of Revenue

Check the box in the heading of Part VIII if Schedule O (Form 990 or 990-EZ) contains any information pertaining to this part.

Column (A).

All organizations must complete column (A), reporting their **gross receipts** for all sources of revenue. All organizations (except section 527 political organizations) must complete columns (B) through (D), which must add up to the amount in column (A) for each line in Part VIII. Refer to specific instructions in this part for completing each column.

TIP If the organization enters an amount in column (A) for lines 2a through 2e or lines 11a through 11c, it must also enter a corresponding business activity code from Appendix K, Business Activity Codes. If none of the listed codes, or other 6-digit codes listed on the NAICS website at http://www.census.gov/eos/www/naics/reference_files_tools/2007/naics07_6.txt, accurately describe the activity, enter "900099." Use of these codes does not imply that the business activity is unrelated to the organization's exempt purpose.

Column (B).

In column (B), report all revenue from activities substantially related to the organization's exempt purposes. Use of revenue for the organization's exempt purposes does not make the activity that produced the income (for example, fundraising activity) substantially related to the organization's exempt purposes. Also report here any revenue that is excludable from gross income other than by section 512, 513, or 514, such as interest on state and local bonds that is excluded from tax by section 103.

Column (C).

In column (C), report any **unrelated business** revenue received by the organization during the **tax year** from an **unrelated trade or business**, unless that revenue is reportable in Part VIII, column (D). See Pub. 598 and Instructions for Form 990-T for more information.



A section 501(c)(3) organization that is an S corporation shareholder must treat all allocations of income from the S corporation as **unrelated business income**. Gain on the disposition of stock is also treated as unrelated business income. See section 512(e).

Column (D).

In column (D), report any revenue excludable from **unrelated business income** by section 512, 513, or 514. Examples of such revenue include receipts from the sale of donated merchandise, interest (unless debt-financed), and receipts from **bingo games**.

Neither Form 5500 nor DOL Forms L-2 or L-3 should be substituted for the Form 990, Parts VIII or IX.

Line 1. In General

On lines 1a through 1f, report cash and noncash amounts received as voluntary **contributions**, gifts, grants or other similar amounts from the general public, **governmental units**, foundations, and other exempt organizations. The general public includes individuals, corporations, trusts, estates, and other entities. Voluntary contributions are payments, or the part of any payment, for which the payer (donor) does not receive full retail value (**fair market value**) from the recipient (donee) organization. Contributions are reported on line 1 regardless of whether they are deductible by the contributor. The noncash portion of contributions reported on lines 1a through 1f is also reported on line 1g.

Report gross amounts of contributions collected in the organization's name by fundraisers.

Report all expenses of raising contributions in Part IX, column (D), **Fundraising Expenses**. The organization must enter on Part IX, line 11e fees for **professional fundraising services** relating to the gross amounts of contributions collected in the organization's name by professional fundraisers.

Report on line 1 assets contributed to the organization by another entity in the course of the entity's liquidation, dissolution, or termination.

Report the value of **noncash contributions** at the time of the donation. For example, report the **FMV** of a donated car at the time the car was received as a donation.

Do not net losses from uncollectible pledges from prior years, refunds of contributions and service revenue from prior years, or reversal of grant expenses from prior years on line 1. Rather, report any such items as "Other changes in net assets or fund balances" on Part XI, line 9, and explain in Schedule O.

The organization must report any contributions of **conservation easements** and other **qualified conservation contributions** consistently with how it reports revenue from such contributions in its books, records, and financial statements.

Reporting on line 1 according to **SFAS 116** (ASC 958) generally is acceptable (though not required) for Form 990 purposes, but the value of donated services or use of materials, equipment, or facilities may not be reported. An organization that receives a grant to be paid in future years should, according to SFAS 116 (ASC 958), report the grant's present value on line 1. Accruals of present value increments to the unpaid grant should be reported on line 1 in future years.

EXHIBIT “E”

Endicott

Compare this college to others

Outstanding features

Endicott's president, who has been at the college for more than 25 years, has overseen a number of campus renovations and new construction projects. A Center for Nursing and Health Professions and a Life Sciences/Business Center are set to open in coming weeks.

Recognition history

- ◆ On the 2013 Honor Roll. Previous years recognized: 2010, 2011, 2012.

Vital statistics**Staff size**

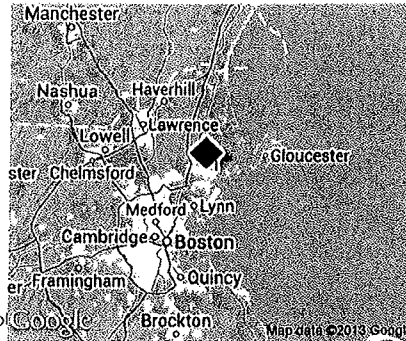
- Administrators/exempt professionals: 221
- Full-time faculty: 95 Adjunct/part-time faculty: 264
- Full-time non-exempt staff: 103

Average annual salaries

- Administrators: \$119,212
- Exempt professionals: \$56,825
- Full-time faculty: \$73,889
- Adjunct/part-time faculty (per 3-credit course): Between \$2,001 and \$4,000 per course

Voluntary turnover rates

- Faculty: 2.0% Other staff: 3.0%



Great Colleges job

Map data ©2013 Google

Endicott College is hiring.
View the current job openings.

Comments

Powered by DISQUS

Add a comment

**karenmcperson**

0 comments 0 likes received

Type your comment here.

POST AS KARENMCPHERSON

Showing 25 comments

Sort by Oldest first ☒ Follow comments: ☐ by e-mail ☐ by RSS

Real-time updating is paused. (Resume)

**Rael64** 1 day ago

School of Applied Sciences, dept. of HESRM, has seen 4 faculty leave in the last 12 months or so.

1 person liked this.

LIKE REPLY

**wnlureg** 1 day ago

Gettysburg

Compare this college to others

Outstanding features

Employees appreciate the fact that Gettysburg's president, Janet Morgan Riggs, earned her bachelor's degree from the institution she now leads. The college promotes a family-friendly environment, employing many couples and providing a family-leave option for new fathers as well as people caring for elderly parents.

Recognition history

- ◆ On the 2013 Honor Roll. Previous years recognized: 2009, 2010, 2011, 2012.

Vital statistics

Staff size

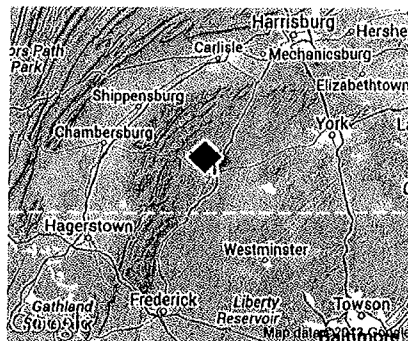
- Administrators/exempt professionals: 224
- Full-time faculty: 220 Adjunct/part-time faculty: 92
- Full-time non-exempt staff: 274

Average annual salaries

- Administrators: \$97,720
- Exempt professionals: \$53,691
- Full-time faculty: \$79,983
- Adjunct/part-time faculty (per 3-credit course): More than \$4,000 per course

Voluntary turnover rates

- Faculty: 3.0% Other staff: 7.7%



Comments

Powered by DISQUS

Add a comment



karenmcperson

0 comments 0 likes received

Type your comment here.

POST AS KARENMCPHERSON

Showing 25 comments

Sort by Oldest first ☒ Follow comments: ☐ by e-mail ☒ by RSS

Real-time updating is paused. (Resume)



Rael64 1 day ago

School of Applied Sciences, dept. of HESRM, has seen 4 faculty leave in the last 12 months or so.

1 person liked this.

LIKE REPLY



wnlureg 1 day ago

Rael64: W&L has no School of Applied Sciences or Dept of HESRM. You must be thinking of another institution.

LIKE REPLY

