

VSE Higher Education

FY2023

Open Detailed Reporting Standards

Click the **Open Detailed Instructions** link below to open a new web browser window containing detailed VSE Survey Instructions. Leave that window open and return to this window. Click the **Return to Survey** button below to return to the Survey Section Menu within this window. You can then move between the survey window and the detailed instructions window.

[Open Detailed Instructions](#)

You can find additional VSE survey resources such as PDFs of the survey, data collection grids, and a deferred gift tax deduction calculator on the [VSE Survey Help page](#).

You must agree to the data use policy to submit this survey. Check here to indicate your agreement.

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There is no charge for institutions to submit data using CASE's survey tool. All CASE members, as a benefit of membership, will have complimentary access to survey results using CASE's online reporting tool, AMAtlas Data Miner. This reporting tool will allow you to see your own institution's data, to see any other submitting institution's data, and to select and save a group of peers and/or aspirational peers in order to see your data aligned with others'.

In addition, companies, including, but not limited to those that do business with educational institutions and affiliate with CASE as Educational Partners, can subscribe to get access to VSE survey data.

All participating institutions, thereby, are agreeing to share their data with other institutions; the data will not be anonymized when shared. Participating institutions agree not to share any other institution's data with third parties or in the public domain. CASE will only share aggregate anonymized information in the public domain.

Exceptions to this are that CASE publicly releases the institution names and amounts raised for those respondents reporting the twenty largest giving totals annually. CASE also supplies a list of institutions and amounts raised by state to media outlets requesting such information.

1. New Funds Committed

New Funds Committed

Click on underlined row and column headings to open more help. You may have to allow popups for the VSE website in your browser. See also New Funds Committed in section 4.1 of the CASE Global Reporting Standards.

	A. Number of Hard-Credit Donors	B. Value of Commitments
1. New Pledges	--	--
2. Outright Gifts (Not Associated with a Pledge)	--	--
3. New Revocable Bequest Intentions	--	--
4. Total New Funds Committed Without Bequests	--	--
5. Total New Funds Committed Including Bequests	--	--

2. Enrollment, Endowment, Expenditures, Characteristics (Required)

ENROLLMENT: Count enrollment at the beginning of the academic year being reported (i.e., fall of 2021 for the report covering the 2021-22 fiscal year). All students (except continuing education) are counted: full-time, part-time, resident, extension, nondegree. (DO NOT convert part-time students to full-time equivalents.)

FULL-TIME EQUIVALENT ENROLLMENT: Count the FTE enrollment figure as of the beginning of the reporting period, i.e., opening fall FTE enrollment. If the FTE figure is not available, use the formula: the sum of all full-time students plus one-third of the number of part-time students (e.g., three part-time students equal one full-time student).

ENDOWMENT/LONG-TERM INVESTMENTS: Include all the following:

- **True endowment:** funds provided the institution, the principal of which is not expendable by the institution under the terms of the agreement that created the fund.

- **Term endowment:** similar to true endowment except that all or part of the funds may be expended after a stated period or upon the occurrence of a certain event as stated in the terms governing the funds.

Quasi-endowment: funds functioning as endowment - funds given to the institution "with no strings attached" or surplus funds that have been added to the endowment fund, the principal of which may be spent at the discretion of the governing board.

Public institutions should include the combined endowment of the foundation and the institution.

EXPENDITURES: Include all expenditures for Instruction, Research, Public Service, Academic Support, Student Services, Institutional Support, Scholarships and Fellowships, and Operation and Maintenance of Physical Plant. Exclude Auxiliary Enterprises, Hospital Services, and Independent Operations. Public institutions should enter the combined expenditures for the foundation and the institution.

If you wish to change your previous-year data, contact vse@case.org. If the fields for last year are blank, there is no need to add them this year.

	FY2022	FY2023
1. Enrollment - total headcount	--	--
2. Enrollment - full-time equivalent	--	--
3. Endowment market value \$	--	--
4. Expenditures \$	--	--

Are hospital or medical facility data included in your survey?

--

In what decade did your institution first employ full-time development/fundraising staff?

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2b. Advancement Investment

Regardless of how the advancement function is administered (centrally or in a decentralized manner), report the distribution of expenditures by function below. Salaries and benefits should be included in rows 1 and 2 by function, even if they are paid for centrally.

The following reporting standards have changed:

1. Report **both** exempt and non-exempt positions.
2. Report communications and marketing expenses in their functional area. So, if you're reporting communications and marketing for fundraising, put those investments in the fundraising column.

There is no longer a separate column for communications and marketing outside fundraising and alumni relations. Communications and marketing within fundraising or alumni relations should continue to be recorded in columns A or B.

You are allowed to complete only question A or only question B. You are no longer required to complete both questions.

A. Expenditures

If someone works in more than one functional area, distribute the costs of the position accordingly.

	A. Development/ Fundraising	B. Alumni Relations /Affairs	C. Advancement Services	D. Advancement Management	E. Total Expenditures
1. Salaries	--	--	--	--	--
2. Benefits	--	--	--	--	--
3. Current Operations Expenditures	--	--	--	--	--
4. Capital Expenditures	--	--	--	--	--
5. Total Expenditures	--	--	--	--	--

B. Advancement Staff FTEs

Report the FTEs of paid staff by function. A single employee's time may be spread over several functional areas. This question is for **number** of staff, not for dollar amounts. Distribute FTES to correspond to the distribution of costs in question A.

	A. Development/ Fundraising	B. Alumni Relations/Affairs	C. Advancement Services	D. Advancement Management	E. Total Staff
1. Staff FTEs	--	--	--	--	--

C. Student Workers

Payments to student workers should be counted in Question A, Row 3, either under fundraising or alumni relations. In Row 1 below, record how much such workers were paid in the reporting period. In Row 2, record the number of hours students worked in total for each function. Note, this is not an FTE count. Rather, it is a count of student work hours. One student working 40 hours is recorded as 40. Ten students working 4 hours each is also recorded as 40 student-work hours.

	A. Development/ Fundraising	B. Alumni Relations/Affairs	C. Total
1. Student Worker \$	--	--	--
2. Student Worker Hours	--	--	--

D. Comprehensive Campaign

Use the field below to indicate whether you are in either the silent or public phase of a comprehensive campaign. **You must select yes or no below.**

CASE and Marts & Lundy are collecting a full data set on campaigns. You can look for more information here: [CASE-Marts & Lundy Campaign Source](#)

Is your institution in the silent or public phase of a comprehensive campaign?

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3a. Funds Received: Current Operations (Full and Partial)

Please note: Your institution has been assigned the full/partial version of the VSE survey based on the version completed in the past or if a contact from your institution specifically requested it. If you prefer to complete the **Minimal** version of the survey, in which section 3 is less detailed, send your request to [VSE Support](#). Specify the name of your institution and the state where it is located. VSE Staff will adjust the survey form made available to your institution. All forms of the survey count as full participation in the program.

For this question, you have two options. You can provide details by completing rows 1-8. Row 9a will gray out. Rows 9b and 10 will auto-total. This is the full version of the survey.

OR

If you cannot provide details, complete rows 1 and 9a only. Rows 2-8 will gray out. Rows 9b and 10 will auto-total. This is the partial version of the survey.

If you choose the detailed full version, please enter 0 where no gift income was received for a particular cell. Do not leave any cells blank. Do not use decimals. Round to whole numerals.

If you are unable to break out DAFs this year, enter 0s in column E, and check this box. Next year you must provide accurate data.

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	A. Alumni	B. Nonalumni Individuals	C. Foundations	D. Corporations	E. Donor- Advised Funds	F. Other Organizations	G. Total
1. Unrestricted	--	--	--	--	--	--	--
2. Academic Divisions Restricted	--	--	--	--	--	--	--
3. Faculty/Staff Compensation	--	--	--	--	--	--	--
4. Research	--	--	--	--	--	--	--
5. Student Financial Aid	--	--	--	--	--	--	--
6. Student Affairs/Life	--	--	--	--	--	--	--
7. Athletics	--	--	--	--	--	--	--
8. Other Restricted	--	--	--	--	--	--	--
9a. Enter <i>Total</i> Current Ops/Restricted here if you do not have the details requested in 2-8.	--	--	--	--	--	--	--
9b. Total Restricted	--	--	--	--	--	--	--
10. Total Outright for Curr. Ops. (1+9b)	--	--	--	--	--	--	--

3b. Funds Received: Capital Purposes (Full & Partial)

A. Outright Gifts for Capital Purposes

On this survey, the term "Capital Purposes" refers to gifts donors designated to purposes that add to the financial or physical infrastructure of an institution. They include: gifts to endowment (both with and without restrictions on the use of income), gifts of or for the purchase of property, buildings, or equipment, and, while uncommon, loan funds.

When reporting gifts of property, only include gifts that are for use by the institution, not those that are converted to cash via sale or auction. Do not include conservation easements on the survey unless they produce income, which is rare. Do not include software licenses.

	A. Alumni	B. Nonalumni Individuals	C. Foundations	D. Corporations	E. Donor- Advised Funds	F. Other Organizations	G. Total
1. Property, Buildings, and Equipment	--	--	--	--	--	--	--
2. Endowment: Income Unrestricted	--	--	--	--	--	--	--
3. Endowment: Income Restricted	--	--	--	--	--	--	--
4. Loan Funds	--	--	--	--	--	--	--
5. Total	--	--	--	--	--	--	--

B. Newly Established Irrevocable Deferred Gifts: Charitable Gift Annuities, Charitable Remainder Trusts, Pooled Income Funds, and Remainder Interest in Property

This section is for *irrevocable* deferred gifts only.

Report both the Face Value of and the IRS Tax Deduction for newly established 1. Charitable Remainder Trusts. 2. Charitable Gift Annuities 3. Pooled-Income Funds 4. Remainder Interest in Property. You must report both the face value and the tax deduction permitted. There is a calculator on the CASE website’s [VSE Survey Help page](#) to determine the tax deduction of these instruments. Scroll down until you see the Deferred Gift Tax Deduction Calculator.

If you had no such gifts, enter zero. Do not include pledges, gifts from IRAs, bequest intentions, or realized bequests here. Gifts to be reported below are specific types of gifts and are a subsection of what may be referred to as “planned” gifts.

	A. Alumni (Face Value)	B. Alumni (IRS Tax Deduction)	C. Nonalumni Ind. (Face Value)	D. Nonalumni Ind. (IRS Tax Deduction)	E. Total Face Value	F. Total IRS Tax Deduction
1. New Irrevocable Deferred Gifts	--	--	--	--	--	--

C. Total number of newly established irrevocable deferred gifts reported in section B above.

	Number of Gifts
1. Number of Irrevocable Deferred Gifts Reported Above	--

3c. Funds Received: Gift Income Summary (Full & Partial)

This form displays data you entered in Sections 3a and 3b so that you can see your calculated Grand Total. If you wish to adjust any figures, return to 3a or 3b, and make the changes there. Then resave this section

It is important that you save this section whenever you make a change to another part of section 3.

Check here, and save this section.

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	A. Alumni	B. Nonalumni Individuals	C. Foundations	D. Corporations	E. Donor- Advised Funds	F. Other Organizations	G. Total
1. Total Outright for Current Operations	--	--	--	--	--	--	--
2. Total Outright for Capital Purposes	--	--	--	--	--	--	--
3. Total Face Value of CRUTs, etc.	--	--	--	--	--	--	--
4. Official Grand Total	--	--	--	--	--	--	--
	--	--	--	--	--	--	--
5. Tax Deduction for New CRUTs, etc.	--	--	--	--	--	--	--
6. Alternate Grand Total Using Tax Deduction	--	--	--	--	--	--	--

4a. Additional Details: Required

A. Contributions from Alumni

Do not count any soft credits in this section. You may do so in 4b.

CASE also collects a full panel of data on alumni engagement that includes, but is not limited to, philanthropic engagement. Data from that survey, called the AEM survey, are much more robust evidence of how engaged your alumni are with the institution than is philanthropic participation alone. If you wish to learn more about that survey, visit: [AEM Resources](#)

You may also email us with questions about the AEM survey: [AEM Support](#).

	A. Legally Contactable Alumni	B. Number Solicited	C. Number Hard-Credit Donors
1. Total	--	--	--

If the box below is blank, you did not yet report on additional soft-credit alumni donors. To provide that figure, enter it in cell E9 of the first question in Section 4b. You can also complete all of column E, and it will auto-total. You do not have to reply to any other part of that grid or any other questions in that section to do this.

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B. Bequests

Include realized bequests, not bequest intentions, which may be reported in section 1. Make sure the bequests listed below are also reported in section 3 and credit them to the decedent, either an alumnus or a nonalumni individual.

	A. No. of Donors	B. Amount \$
1. Total Bequests Received	--	--

C. Largest Donor Totals

Report accumulated totals for the year (including any newly established irrevocable deferred gifts - CRTs, CGAs, pooled income funds, or remainder interest in property) at face value. So, if a donor writes multiple separate checks during the year, it is the sum of those gifts that should be used to determine if the donor is one of the three largest.

	A. Largest Donor	B. Second Largest Donor	C. Third Largest Donor	D. Total
1. Living Individuals	--	--	--	--
2. Bequests	--	--	--	--
3. Donor-Advised Funds	--	--	--	--
4. Foundations	--	--	--	--
5. Corporations	--	--	--	--
6. Totals	--	--	--	--

4b. Additional Details: Optional Questions

Questions in this section are optional. You may choose to complete only selected columns in a question, but you must enter data into all the cells in those selected columns. Enter zeros where applicable. Do not leave a cell blank if you are completing a column. You may only leave blanks in columns you are skipping entirely.

A. Contributions from Alumni

If you are able to break down alumni by type of degree(s) earned, you may do so here. You may also report **additional** soft-credit donors and dollars. Do not count anyone twice. If an alumnus/a already has a hard credit, do not add the person again in soft-credit counts of donors or dollars. Also, do not add the hard-credit donors or dollars to the "additional" soft-credit dollars and donors.

If a married couple or legal partners, both of whom are constituents, make a gift, hard-credit the legal donor with the full amount, regardless of which constituent type the person is. The person who receives soft credit as a donor also gets soft credit for the full dollar amount.

If an organization such as a DAF, family foundation, or company makes a gift that is soft-credited to one person in a legal partnership or marriage, the other person in the partnership ALSO gets soft credit as a donor, and that person is also soft credited for the full dollar amount.

CASE also collects a full panel of data on alumni engagement that includes, but is not limited to, philanthropic engagement. Data from that survey, called the AEM survey, are much more robust evidence of how engaged your alumni are with the institution than is philanthropic participation alone. If you wish to learn more about that survey, visit: [AEM Resources](#)

You may also email us with questions about the AEM survey: [AEM Support](#).

For this question, you have two options. You can provide details by completing rows 1-5, 7 & 8. Rows 6 and 10 will auto-total; row 9 will gray out.

OR
If you cannot provide details, complete row 9 only. Row 10 will auto-total and will match row 9.

You may complete only some columns in this question and skip others if you wish - e.g., complete hard-credit columns but skip soft-credit columns. For columns you choose to complete, you must fill in all the cells in that column. Enter zeros where applicable and do not leave blanks. If you are skipping a column, leave the entire column blank. Do not enter zeroes.

	A. No. Legally Contactable Alumni	B. No. Solicited	C. No. Hard- Credit Donors	D. Hard- Credit Dollars	E. No. Additional Soft- Credit Donors	F. Additional Soft- Credit Dollars
1. Multiple-Degreed	--	--	--	--	--	--
2. 4-Year Undergraduate Degreed	--	--	--	--	--	--
3. Associate*s Degreed	--	--	--	--	--	--
4. Graduate Degreed	--	--	--	--	--	--
5. Certificate or Award	--	--	--	--	--	--
6. Total Degreed Alumni	--	--	--	--	--	--
7. Non-Degreed	--	--	--	--	--	--
8. Other	--	--	--	--	--	--
9. If you cannot report by type of alumni report only totals here.	--	--	--	--	--	--
10. Totals	--	--	--	--	--	--

B. Nonalumni Individual Giving Details

There is no hierarchy in this question. One individual may have a variety of roles at the institution. For example, someone could be a student, faculty, and a board member. The objective of this question is to allow institutions to track participation without omitting someone due to the hierarchy in the Standards. Note that this is an optional question that is not intended to violate standards, but, rather, to give institutions a place to record participation among constituencies.

Count individuals here even if they are also alumni.

	A. Hard-Credit Donor Count	B. Additional Soft-Credit Donors	C. Total Donor Count	D. Hard- Credit Dollars	E. Additional Soft-Credit Dollars	F. Total Dollars
1. Parents	--	--	--	--	--	--
2. Faculty/Staff	--	--	--	--	--	--
3. Students	--	--	--	--	--	--
4. Other Individuals (Not in Other Categories Above)	--	--	--	--	--	--
5. Trustees/Board of Directors	--	--	--	--	--	--
6. Public Institution Foundation Board Members	--	--	--	--	--	--

C. Giving by Alumni Graduation Cohort

Report unduplicated counts of legally contactable degreed alumni by graduation cohort. In Row 8, include all nondegreed alumni—former students and honorary alumni who did not receive a diploma, degree, award, or certificate—regardless of year(s) of attendance

In Columns B and C, count both hard- and soft-credit contributions.

Count individuals who received multiple credentials from the institution (an undergraduate degree and subsequent professional degree) based on when the first credential was awarded.

	A. No. Legally Contactable Alumni	B. No. Donors (Hard & Soft Credit)	C. Dollars (Hard & Soft Credit)
1. 0-5 Years Out	--	--	--
2. 6-10 Years Out	--	--	--
3. 11-20 Years Out	--	--	--
4. 21-30 Years Out	--	--	--
5. 31-40 Years Out	--	--	--
6. 41-50 Years Out	--	--	--
7. 51+ Years Out	--	--	--
8. Other Alumni--Non Degree/Diploma Holders	--	--	--
9. Total	--	--	--

D1. Gift Bands Funds Received

Report the value of funds received in the reporting year, based on hard/legal credit. Values of funds received should be counted in gift band corresponding to the donor*s total contributions in the reporting year. If one donor made several gifts, add the amounts together to determine the donor*s gift band. Credit realized bequests to the decedent, either under alumni or nonalumni.

	A. Alumni \$	B. Nonalumni Individuals \$	C. Foundations \$	D. Corporations \$	E. Donor- Advised Funds \$	F. All Other Orgs. \$	G. Total \$
1. \$25,000,000+	--	--	--	--	--	--	--
2. \$10,000,000- \$24,999,999	--	--	--	--	--	--	--
3. \$5,000,000-\$9,999,999	--	--	--	--	--	--	--
4. \$1,000,000-\$4,999,999	--	--	--	--	--	--	--
5. \$250,000-\$999,999	--	--	--	--	--	--	--
6. \$100,000-\$249,999	--	--	--	--	--	--	--
7. \$50,000-\$99,999	--	--	--	--	--	--	--
8. \$25,000-\$49,999	--	--	--	--	--	--	--
9. \$10,000-\$24,999	--	--	--	--	--	--	--
10. \$5,000-\$9,999	--	--	--	--	--	--	--
11. \$2,500-\$4,999	--	--	--	--	--	--	--
12. \$1,000-\$2,499	--	--	--	--	--	--	--
13. \$500- \$999	--	--	--	--	--	--	--
14. \$100-\$499	--	--	--	--	--	--	--
15. Under \$100	--	--	--	--	--	--	--
16. Total	--	--	--	--	--	--	--
	A. Alumni \$	B. Nonalumni Individuals \$	C. Foundations \$	D. Corporations \$	E. Donor- Advised Funds \$	F. All Other Orgs. \$	G. Total \$

D2. Gift Bands Number of Donors

Submit unduplicated counts of donors based on hard/legal credit. Count donors within the gift band corresponding to the total value of funds received from them by the institution in the reporting year. Credit realized bequests to the decedent, either under alumni or nonalumni.

	A. Alumni No. Donors	B. Nonalumni Individuals No. Donors	C. Foundations No. Donors	D. Corporations No. Donors	E. Donor- Advised Funds No. Donors	F. All Other Orgs No. Donors	G. Total No. Donors
1. \$25,000,000+	--	--	--	--	--	--	--
2. \$10,000,000- \$24,999,999	--	--	--	--	--	--	--
3. \$5,000,000-\$9,999,999	--	--	--	--	--	--	--
4. \$1,000,000-\$4,999,999	--	--	--	--	--	--	--
5. \$250,000-\$999,999	--	--	--	--	--	--	--
6. \$100,000-\$249,999	--	--	--	--	--	--	--
7. \$50,000-\$99,999	--	--	--	--	--	--	--
8. \$25,000-\$49,999	--	--	--	--	--	--	--
9. \$10,000-\$24,999	--	--	--	--	--	--	--
10. \$5,000-\$9,999	--	--	--	--	--	--	--
11. \$2,500-\$4,999	--	--	--	--	--	--	--
12. \$1,000-\$2,499	--	--	--	--	--	--	--
13. \$500- \$999	--	--	--	--	--	--	--
14. \$100-\$499	--	--	--	--	--	--	--
15. Under \$100	--	--	--	--	--	--	--
16. Total	--	--	--	--	--	--	--
	A. Alumni No. Donors	B. Nonalumni Individuals No. Donors	C. Foundations No. Donors	D. Corporations No. Donors	E. Donor- Advised Funds No. Donors	F. All Other Orgs No. Donors	G. Total No. Donors

E. Real Property Giving

This question is intended to capture gifts of property that have likely, though not necessarily, increased in value over the cost basis. There may be exceptions, but do not use the question to report contributions of little or no value. Do not include conservation easements on the survey unless they produce income, which is rare.

	A. No. Transactions	B. Amount \$
1. Securities	--	--
2. Real estate	--	--
3. Other real property	--	--
4. Enter Totals here ONLY if you have left lines 1-3 above blank	--	--
5. Total Real Property	--	--

F. Types of Foundations

Below report the number of foundations (excluding corporate foundations) and the dollar amount they contributed. If a foundation gave more than one gift, count the entity only once, and add the amounts together.

The term "Family Foundation" has no legal definition. The Council on Foundations defines a family foundation as one whose funds are derived from members of a single family. The Council on Foundations suggests that family foundations have at least one family member serving as an officer or board member of the foundation and, as the donor, that individual (or a relative) must play a significant role in governing and/or managing the foundation.

	A. No. of Donors	B. Amount \$
1. Personal and Family	--	--
2. Other Foundations	--	--
3. Total	--	--

G. Corporations: Forms of Giving

In this question, count the number of transactions, not the number of donors. So, if one company matched 100 gifts, count that as 100 matching gift transactions. This is an exception to the usual practice.

In the third and fourth column in row 4, you may report matching corporate gifts that were dispensed through a third party, such as a community foundation, charitable gift fund, or other entity. These would not be counted as corporate giving elsewhere in the survey, but are under the control of companies.

	A. No. of Gifts/Transactions	B. Amount \$	C. No. Additional Soft-Credit Matching Gift Transactions	D. Additional Soft-Credit Matching Gift Dollars
1. Cash and Securities (excluding matching gifts)	--	--	--	--
2. Company Products	--	--	--	--
3. Other Company Property	--	--	--	--
4. Matching gifts	--	--	--	--
5. Total	--	--	--	--

H. Software Licenses

If your institution wishes to record software licenses, include them below. DO NOT include them anywhere else in the survey.

	A. No. Contributing Companies	B. Value of Software
1. Software	--	--

I. Purposes of Gifts to Endowment with Income Restricted

Include both outright gifts to endowment, income restricted, and the face value of all newly established charitable remainder trusts, gift annuities, remainder interest in property, or pooled-income funds.

	A. Amount \$
1. Academic Divisions	--
2. Faculty/Staff Comp	--
3. Research	--
4. Student Financial Aid	--
5. Student Affairs/Life	--
6. Athletics	--
7. Other	--
8. Total	--

J. Support of Intercollegiate (Extramural) Athletics

Note that the total you report here is not comparable to other athletics giving amounts in the VSE survey. In Section 3A and in the question above this one, you report gifts restricted to either intramural or extramural athletics. Here you report only gifts to extramural sports.

In addition, here you would break out gifts of property or for buildings dedicated to extramural athletics or largely used for those teams. This breakout also does not exist anywhere else on the VSE survey.

	A. No. of Donors	B. Amount \$
1. Restricted to current operations	--	--
2. Restricted to capital purposes	--	--
3. Total	--	--

Comments for Survey Administrators

Use this space to comment on anything you reported in this year*s survey that you would like to emphasize or explain.

If you want to change or correct a previous-year survey, email us: [VSE support](#).

Comments:

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