

# **CASE Insights<sup>SM</sup> on Voluntary Support of Education [United States]**

## **Guidance Document**

Updated June 2023

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# Introduction to the 2022 Voluntary Support of Education (VSE) Survey

## The VSE survey and CASE Global Reporting Standards

The 2022 fiscal year VSE survey was redesigned to align with the CASE Global Reporting Standards released in March 2021. This guidance document is specifically intended to help participants complete the VSE survey.

The CASE Global Reporting Standards publication represents worldwide standards for recording institutional fundraising outcomes. It includes a definition of what constitutes educational philanthropy and important guidance around gift counting, funds received, new funds committed, and donor control and influence. The publication is available for purchase in print and digital editions. Learn more on the [CASE Global Reporting Standards webpage](#).

## Access to the VSE Survey

The VSE survey must be completed and submitted via the [CASE AMAtlas Surveys website](#). The site requires a user account that is separate from your general CASE website member account. To request a new user account or make changes to your institution's existing survey contacts, email the VSE staff at [vse@case.org](mailto:vse@case.org).

## Additional Resources

There are written instructions within the online VSE survey instrument. In addition, many of the row and column headers in grid-style questions are clickable and will open pop-up help windows. You may need to allow pop ups for the VSE survey website in your browser to view them.

You can find additional resources on the [VSE Survey Help webpage](#), including:

- Information on the different versions of the survey (full/partial, and minimal) and what data are required for each.
- PDFs of the full/partial and minimal versions of the VSE survey.
- Excel data collection grids that you can use to gather your data before entering them online if you wish to do so.
- A link to a calculator for determining the IRS tax deduction value of irrevocable deferred gifts (charitable gift annuity, charitable remainder trust, pooled income fund, remainder interest in property).

## Accessing VSE Survey Data

CASE members can access the past 20 years of VSE survey data in [Data Miner](#), CASE's online comparative reporting resource. Data Miner is a CASE member benefit.

CASE also publishes an annual brief on VSE key findings and an annual report on trends in voluntary support of U.S. higher education institutions and more in-depth summary findings from the latest VSE survey. You can find links to briefs and publications on the [VSE Data & Research Findings webpage](#).

## Contact the VSE Staff

- Email [vse@case.org](mailto:vse@case.org)
- Call +1 (917) 336-4023

## Section 1: New Funds Committed (All Versions) – Optional

Details can be found in Section 4.1 of the *CASE Global Reporting Standards*. See also: [Appendix A](#).

- A. **Number of Hard-Credit Donors:** If one donor made multiple payments or pledges during the fiscal year, count the person only once. You may count someone on all three rows, however, if more than one type of new fund was committed by that donor.
- B. **Value of Commitments or Payments:** Report the dollar amount in Column B.

### Types of Commitments

1. **New Pledges:** Report the total amount (up to five years of multi-year pledges) of new pledges made during the reporting year, whether paid or partly paid this year, payable in future years, or both, on this line. Multi-year pledge example: If a donor pledges \$20,000 over ten years, only include \$10,000. In five years, you may then count the remainder of the pledge in this space.
2. **Outright Gifts (Not Associated with a Pledge):** *Also* report these contributions in Funds Received. Include outright gifts from living individuals not pledged this year or in a previous year, realized bequests not documented this year or in a previous year, and newly established irrevocable deferred gifts (charitable gift annuities, charitable remainder trusts, pooled income funds, and remainder interest in property) at face value.
3. **New Revocable Bequest Intentions:** If you can value a bequest intention, count it here. You must have a formal commitment from the donor. The donor must be 65 years old or older at some point during this fiscal year. If someone makes a bequest intention, and it is fully realized in the same year, count it here on line 3 but not on line 2 in this section. Do count it in Section 3 (funds received) as a realized bequest. Do not include new CRTs, CGAs, etc. here; they go in Row 2.

## Section 2. Enrollment, Endowment, Expenditures, Characteristics (All Versions) – Required

**ENROLLMENT:** Count enrollment as of 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 academic year being reported (i.e., fall of 2021 for the report covering the 2021-22 fiscal year). 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:** Report the market value of the endowment as of the end of the reporting year. 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.

**Are hospital or medical facility data included in your survey?**

Use drop-down to answer yes or no.

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

Use drop-down to select a decade. It is okay to estimate.



## Section 2b Advancement Investment (All Versions) – Optional

These advancement functions, and the expenditures made to fulfill them, occur within sets of organizational frameworks, legal entities, program structures, and names that vary from institution to institution. As a result, completing this survey may require the collection of data from beyond the centralized advancement unit at your institution.

### Advancement Expenditures and FTEs

These correspond to the rows in **Question A and Question B in Section 2b**. The columns A-D are covered in the next section, [Advancement Functions](#).

**Question A:** This grid is about financial expenditures. (Staff FTEs are reported in Question B.)

#### 1. Salaries

In this row, include the cost of salaries, even if these are paid for centrally. Allocate salary costs by functions described below in [Advancement Functions](#). So, the salary of a single employee may be spread over multiple functions. The salaries by function should correspond to the FTEs by function in Question B. Report the salary costs (exclusive of employment benefits, which go on row 2) of full-time, part-time, and temporary employees. Only include employees who receive W-2 forms. EXCLUDE salaries of presidents and heads of academic units. Do NOT report all support staff under Advancement Management/Advancement Services. If someone worked part of a year, prorate the salary accordingly. You may round to the closest month.

#### 2. Benefits

- Report the share of benefits paid by the institution for the salaries and wages reported on row 1.
- These benefits usually include social security; medical, disability, and life insurance; and retirement plan contributions. Professional staff benefits may also include car allowances, housing subsidies, memberships, and other perquisites. Report these even if they are paid for centrally.

#### 3. Current Operations Expenditures (Exclusive of Salaries and Benefits)

Expenditures to be **included**:

- postage and delivery services
- telephone and personal communication devices, such as cell phones

- printing and duplicating, both in-house and contracted
- travel including transportation, tolls, mileage, parking fees, lodging, meals, conference fees and incidentals
- meeting and entertainment costs
- professional fees and honoraria for fundraising counsel, commercial fundraisers, consultants, wealth screening, attorneys, realtors, escrow agencies, writers, designers, advertising and public relations agencies, and the like
- fees paid to student workers
- general office supplies, equipment and software valued at under \$5,000
- subscriptions and memberships
- training

**4. Capital Expenditures (Equipment and Software Valued at \$5,000 or More)**

These expenditures may be amortized over a three-year period.

Expenditures to be **included**:

- Specialized equipment and software supporting the functional activities of Advancement; i.e., calling systems, donor management software (BSR, Raisers Edge, Donor Perfect), planned giving software (Crescendo Gift Legacy), public relations software (Kintera, RSS), including licensing and technical support for implementation and upgrades.

Expenditures to be **excluded**:

- Renovations, alterations, or improvements to office space
- standard office equipment found in any well-furnished administrative office - tables, desks, chairs, lamps, and the like

**5. Total Expenditures:**

This row auto totals on the online survey and is the sum of rows 1-4.

**Question B.** This question is about FTEs. (Salaries and benefits are reported in **Question A.**)

**1. Advancement Staff FTEs:**

Using the functional categories you used for expenditures, report FTEs here. You can use

up to two decimal places to report personnel distribution. For example, if you have 4 full-time and 3 half-time staff working in a functional area, you would enter 5.50. Treat new hires and employees who left the institution the same way. If someone worked, for example, 9 months of the year, count the person as 0.75 FTE. The time of a single employee may be distributed over more than one functional area. Only include staff who receive W-2s. Report the expenditures for outside counsel and student workers under expenditures in row 3 of Question A, but do not report these individuals as staff in Question B or as part of salaries in Question A.

## Advancement Functions

These correspond to the columns in **Questions A, B, & C** in Section 2b. (The rows 1-6, corresponding to types of expenditures and FTEs, are covered above.)

### A. Fundraising/Development

The primary purpose of this activity is to secure philanthropic gifts in support of the institution. Advancement units included under this section should include (where present at an institution) the annual fund, major/principal gifts, planned giving, donor relations, including corporate and foundation relations, central development, college-based development, and educational fundraising campaign management. The fundraising costs to be reported include those incurred by central development, campaigns, institutionally related foundations, academic units, athletic associations and their affiliate organizations, and fundraising consortia.

Expenditures to be **included**:

- cultivating and soliciting actual and prospective donors, including reimbursed expenditures incurred by the president, faculty, non-advancement staff, or volunteers
- donor relations
- marketing and communications for fundraising activities
- preparing, producing, distributing, and evaluating fundraising print and electronic literature, such as websites, newsletters, brochures, case statements, and proposals
- enlisting and servicing fundraising volunteers and volunteer groups, including the costs of meetings, travel, communication mechanisms, service recognition, and other supplies
- volunteer expenses in connection with fundraising/development functions, but only if billed as a direct cost
- fundraising events, such as luncheons, dinners, golf tournaments, benefit

concerts, auctions, and the like

- evaluating philanthropic capacity, including advancement counsel, feasibility studies, organizational assessments, and data screening
- acceptance of gift instruments, including professional advisors such as legal or counsel, appraisers, special asset experts

Expenditures to be **excluded**:

- database management, reporting, prospect research, and gift processing (these should be reported under “Advancement Services”)
- administering gift revenue after it has been received and acknowledged, including costs incurred for accounting and treasurer functions and the use of external services such as realtors and attorneys to liquidate gifts of real and personal property after they have been accepted
- securing revenue other than private gifts, such as contract revenue, government support, auxiliary enterprise income, tuition, and fees
- conducting activities that are not primarily for the purpose of fundraising

## **B. Alumni Relations/Affairs**

The primary purpose of this activity is to build long-term relationships with alumni to develop champions of the institution’s mission, enhance participation in the institution’s activities, and enhance alumni financial support. The alumni relations expenditures include those incurred in institution-administered programs, independent alumni associations, and programs administered by academic units. Expenditures by alumni relations on fundraising/development, and advancement management/advancement services functions within alumni relations, should be reported under those other disciplines.

Expenditures to be **included**:

- communications and marketing for alumni relations
- publishing, producing, and distributing alumni newsletters and magazines
- creating and maintaining websites, social networking sites and other electronic media targeting alumni
- organizing, promoting, and maintaining memberships in clubs and chapters, including their communications, activities, and special events
- organizing and holding alumni events, such as class reunions, homecoming, and meetings of alumni boards and committees
- volunteer expenses in connection with alumni relations functions, but only if

billed as a direct cost

- organizing, promoting, and conducting non-credit instructional programs for alumni
- providing special programs such as alumni travel programs, career counseling, and health and fitness programs
- recognizing the achievements and service of alumni

Expenditures to be **excluded**:

- providing career counseling for students
- recruiting students
- rental operations of alumni facilities
- developing affinity business relationships
- soliciting gifts or conducting alumni donor events (fundraising efforts managed by alumni relations – i.e., annual fund – should be reported under Fundraising/Development)
- advocating the interests of the institution to government agencies and elected and appointed officials
- conducting activities that are not primarily for the purpose of alumni relations.

### **C. Advancement Services**

Advancement Services functions include database management, reporting, prospect research, and gift processing.

Expenditures to be **included**:

- budgeting and resource administration in advancement
- accountability reporting in advancement
- database management in advancement
- maintaining records and lists of actual and prospective donors (alumni, parents, other friends, corporations, foundations, and other organizations)
- identifying prospective donors, including prospect research; peer evaluations; and the acquisition of services, information, and materials that assist in this process

Expenditures to be **excluded**:

- overhead and general operational support provided by the institution for all functions
- functions that may be uniquely assigned to advancement at the reporting institution but are not generally considered advancement functions, such as athletics administration

#### **D. Advancement Management**

The primary purpose of this activity is to provide multi-discipline advancement leadership and operational support. The chief advancement officer and his or her support staff should be included under this category.

Expenditures to be **included**:

- strategic leadership, management, and goal setting in advancement
- recruitment and retention of advancement personnel
- volunteer expenses in connection with alumni relations functions, but only if billed as a direct cost

Expenditures to be **excluded**:

- overhead and general operational support provided by the institution for all functions
- functions that may be uniquely assigned to advancement at the reporting institution but are not generally considered advancement functions, such as athletics administration

#### **Question C: Student Workers**

In this grid, record fees paid to student workers and the hours students worked. The fees should also be recorded in Question A, Row C (Current Operations Expenditures). If students worked in both fundraising and alumni relations, record the portion of their time in each functional area. If you cannot precisely calculate this, it is okay to estimate. The hours totals should correspond to the fees paid. Hours are not the same as FTEs. They are an aggregate figure that summarize all the hours worked by students for either fundraising or alumni relations.

#### **Question D: Comprehensive Campaigns**

Expenditures and staffing increase during campaigns, so it is important to note if your institution is in a campaign. Indicate whether your institution is in the silent or active phase of a comprehensive campaign.

## Section 3 (Minimal Version) & 3a, 3b, & 3c (Full/Partial Version): Funds Received – Required

Your institution has been assigned either the full/partial or minimal 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 a different version of the survey than the one you are assigned, email 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.

### Fundraising Totals - Sources of Gifts

**A. Alumni:** Report here giving by former students – full- or part-time, undergraduate or graduate – who have earned some credit toward one of the degrees, certificates, or diplomas offered by the reporting institution.

Examples: An individual who completed only one semester or even only one degree-credit course with passing grades may be included in the "Alumni" category. An individual who matriculated but did not complete the semester or who enrolled in a special course that did not carry credit toward a degree, diploma, or certificate should not be included in the "Alumni" category.

**B. Nonalumni Individuals:** Report here hard-credit gifts from persons who are not classifiable as "Alumni."

**C. Foundations:** This column includes personal and family foundations and other foundations and trusts, including community foundations (but not DAFs) that are private tax-exempt entities operated exclusively for charitable purposes. It does not include company-sponsored foundations, which fall under the category "Corporations."

**D. Corporations:** This column includes corporations, partnerships, and cooperatives that have been organized for profit-making purposes, including corporations owned by individuals and families and other closely held companies. This column should also include gifts from company-sponsored foundations, gifts from industry trade associations, and the corporate component of matching gifts.

**E. Donor-Advised Funds:** This column is for reporting gifts hard-credited to Donor-Advised Funds (DAFs). Do not credit the individual for such gifts, and do not include them in foundations or companies, regardless of where the assets are managed. DAFs

managed by the institution also fall in this category. Only report as gift income payments made by university-sponsored DAFs, not the funds used to establish them.

**F. Other Organizations:** Report here gifts from all organizations not defined as "Foundations," "Corporations," or "Donor-Advised Funds." These would include entities previously coded as religious organizations or fundraising consortia as well as civic organizations, or other charities or universities. Do not include DAFs here, even if you did on previous surveys. Do not include funds from governmental agencies.

## Fundraising Totals - Purposes of Gifts

**1. Unrestricted:** This refers to funds received without any restriction placed on their use by the donor(s). In cases where the donor expresses a preference for the gift's use but leaves the decision to the institution, report the gift as unrestricted. Even if the institution subsequently designates the gift for a particular purpose, the fact that the donor did not restrict its use means it is an unrestricted gift. In many institutions, this category houses "Annual Fund" or "Regular Giving" accounts. For purposes of these standards, report matching funds received from organizations as unrestricted unless the matching organization states otherwise. Some college and university foundations may categorize unrestricted funds as those that can be spent at the discretion of the foundation. Unrestricted funds here apply to all funds for which the donor has not designated a specific unit/recipient area and that the institution or foundation can spend for purposes of its choosing.

**2. Restricted Current Operations:** Funds that the donor restricts for use in a particular department or a specific use. Do not include gifts to endowment, even if they have no further restrictions on them. Gifts for or of property are also excluded from this category. (See below for specific [purposes](#).)

**3. Endowment, Income Unrestricted:** Funds that the donor restricts to endowment with no restrictions on use of income.

**4. Endowment, Income Restricted:** Funds that the donor uses to establish or add to an endowment restricted to a specific use, such as to endow a scholarship or faculty chair. (See below for specific [purposes](#).)

**5. Property, Buildings, Equipment:** Outright gifts of either real or personal property for the use of the institution; gifts made of or for buildings, other facilities, equipment, and land for use by the institution. Cash designated to procure this type of property.

**6. Loan Funds:** If the institution has loan funds, which are funds used to loan money to students or staff, and a donor makes a gift to add to the fund, count that here.



**7. Newly Established Deferred Gifts:** Count only *irrevocable* Charitable Remainder Trusts (CRTs), Charitable Gift Annuities (CGAs), Pooled-Income Funds, and Remainder Interest in Property. For the minimal version of the survey, enter the full face value of such gifts, as well as the number. For the full & partial version of the survey, see [Irrevocable Deferred Gift Details](#) below.

## Purposes of Restricted Gifts for Current Operations or Endowment

Institutions that are completing the full survey section 3a and those answering the optional question in Section 4b on Purposes of Restricted Endowment Gifts should use the categories below. See *CASE Global Reporting Standards*, 4.2.2, Fund Designations/Restricted.

**1. Academic Divisions:** Funds that the donor restricts for use in a particular academic division of the institution, but upon which no further restriction has been placed, or that the donor has restricted for academic support services, such as academic advising or skills tutoring. Report funds received made to support lecture series or consultants under “Other.”

**2. Faculty/Staff Compensation:** Funds that the donor has restricted for faculty and staff salaries and employment benefits. This includes funds received in support of sabbatical and other professional leaves for institutional employees. As an accounting convenience, you may credit funds made available for salaries as part of a larger grant for support of a research project under the “Research” category. If an individual or organization channels funds through the institution to support a faculty or staff member specified by the individual or organization, these funds are not gifts and should not be reported. As an accounting convenience, you may credit funds made available for graduate and doctoral assistantships as part of a larger grant for support of a research project under “Research.” Report funds received made to support lecture series or consultants under “Other.”

**3. Research:** Funds that the donor restricts for scientific, technical, and humanistic investigation. This category includes philanthropic research grants for individual and/or project research as well as grants for institutes and research centers. It includes some payments processed through the Offices of Sponsored Programs and Research, and it can also include some grants received from private and public universities and nonprofit organizations. As an accounting convenience, you may credit funds made available for graduate and doctoral assistantships as part of a larger grant for support of a research project under the “Research” category. Much sponsored research is philanthropic and not contractual, so it falls under the heading of “Grants.” A key determinant of whether something qualifies as a philanthropic research grant is whether the institution and/or its staff or faculty members own the intellectual property or results generated from the research, or otherwise can patent (if any), use, distribute or publish the results or other

products of the research process. It does **not** include governmental research grants or pass-through governmental research grants that route through another university or nonprofit organization. It does not include corporate grants for programs in which the grantor receives a product or service commensurate with the fee paid.

**4. Student Financial Aid:** Funds the donor has restricted for financial aid to students. Such aid includes need-based and merit scholarships, graduate fellowships, athletic scholarships, student awards and prizes, and contributions made in support of student work-study arrangements. As an accounting convenience, you may credit funds made available for graduate and doctoral assistantships as part of a larger grant for support of a research project under the “Research” category if the funds originate as part of a philanthropic gift or grant as above under “Research.” Note: If an individual or organization channels funds through the institution to support a specific named student, these funds are not gift funds and should not be reported. If a student recipient undertakes specific activities of economic benefit to the funder (e.g., research projects, work placements, etc.), do not report these funds as gifts.

**5. Student Affairs/Life:** Funds the donor gave to the university that were restricted for activities related to student affairs and/or student life. This might include funds received in support of campus life, such as community services, student clubs, Greek affairs, student conduct, student leadership, co-curricular programming, student government/student union, counseling, health, wellness, residence life, dining services, diversity, equity, and inclusion, or career services. **Do not include** gifts directly to entities such as those supporting Greek life unless they were gifted to the university with a restriction. Gifts directly paid to organizations other than the institution itself should not be included.

**6. Athletics:** Funds the donor restricted for athletics, including intramural and extramural activities. Note: Report contributions to support the academic departments of health, physical education, and recreation under “Academic Divisions.” Report gifts for athletic scholarships under “Student Financial Aid.”

**7. Other:** Funds designated for auxiliary enterprises, independent operations, hospitals, clinics, libraries, operation and maintenance of physical plant, and other nonacademic units that do not fall into the above categories. See *CASE Global Reporting Standards*, page 43. Note that athletics is still a separate category on the VSE, even though in the standards athletics is in the category “Other.”

### **Irrevocable Deferred Gift Details (Full/Partial Survey 3b)**

In this section, report only: newly established Charitable Remainder Trusts (CRTs), Charitable Gift Annuities (CGAs), Pooled Income Funds (including additional contributions to an existing pooled income fund), and Remainder Interest in Property

Each gift should be attributed to a donor type—either alumni or nonalumni. In previous surveys parents were reported separately. Now they are included in nonalumni individuals. All gifts are on one row. No other stratification is needed for these gifts.

Provide both the face value and the tax deduction the donor was allowed by the IRS. The face value will be the official total.

In question C, report the number of these instruments established or added to in the reporting year.

The following are **not** deferred gifts:

1. *Pledges and bequest intentions* (Report in section 1.)
2. *Gifts of Life Insurance* (If the institution is the owner and beneficiary, report the instrument as an outright gift at its cash-surrender value. If the donor makes payments on premiums in future years, those are simply outright gifts restricted to “Other.” If the institution receives a payment from a policy it did not own, that is an outright gift from the decedent, but it is not a bequest.)
3. *Gifts from IRAs* are outright gifts from the individual.
4. *Payments on pledges* are also simply outright gifts.

### **Gift Income Summary (Full/Partial Survey 3c)**

Section 3c displays total gift income by source and purpose using the values entered in sections 3a and 3b. You do not have to enter data into 3c, but you must open the section, check the box that reads, “Check here, and save this section,” and click one of the yellow Save buttons.

**If you make edits to sections 3a or 3b, you must open and re-save section 3c.**

## Section 4a: Additional Details (All Versions) – Required

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

### Contributions from Alumni: Details

- A. Number Legally Contactable:** An individual who is not marked as deceased, for whom you have a means of contact (phone, postal address, or email address), and who does not have a total “no contact” status (for any purpose or by any means). Another way to interpret this definition is that there is nothing that restricts you from legally contacting this person because you have at least one of the three means of contact and the person is not marked as “opted-out.”
- B. Number Solicited:** Number of individuals in the given category who were contacted in some formal manner (email, mail, phone call, visit, etc.) during the reporting year.
- C. Number of Hard-Credit Donors:** Number of individuals in the given category who made one or more hard-credit contributions during the reporting year. In the previous survey, you also counted soft credit in number of donors. There is a place to do that in section 4b. Do not add those credits in here.

### Realized 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.** Number of decedents
- B.** \$ Amount of gifts received from realized bequests

### Largest Donor Totals

Report accumulated totals for the year including any newly established irrevocable deferred gifts (charitable gift annuities, charitable remainder trusts, 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. The funds should be hard-credit amounts. If there are fewer than 3 of a type of gift, enter zero in the

remaining cell or cells.

- A. Living Individuals:** Total gift amounts from the three largest living individual donors in descending order. Use hard credit.
- B. By Bequest:** Total gift amounts from the three largest estates in descending order. Credit gift to the decedent, not to an organization.
- C. Donor-Advised Funds (DAFs):** This column is for reporting gifts hard-credited to Donor-Advised Funds (DAFs). Do not credit an individual for such gifts, and do not include them in foundations or companies, regardless of where the assets are managed. DAFs managed by the institution also fall in this category. Only report as gift income payments made by university-sponsored DAFs, not the funds used to establish them.
- D. Foundations:** This column includes personal and family foundations and other foundations and trusts, including community foundations (but not DAFs) that are private tax-exempt entities operated exclusively for charitable purposes. It does not include company-sponsored foundations, which fall under the category "Corporations."
- E. Corporations:** This column includes corporations, partnerships, and cooperatives that have been organized for profit-making purposes, including corporations owned by individuals and families and other closely held companies. This column should also include gifts from company-sponsored foundations, gifts from industry trade associations, and the corporate component of matching gifts.

## Section 4b: Additional Details (All Versions) – Optional

Questions in this section are optional. You may complete all, some, or none of the questions. You may also 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 any 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.

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. Never split dollar amounts. 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.

#### Numbers of Individuals and Contribution Amounts:

- A. Number of Legally Contactable Alumni:** An individual who is not marked as deceased, for whom you have a means of contact (phone, postal address, or email address), and who does not have a total “no contact” status. If the individual only opted out of fundraising communications, that person is still counted as legally contactable.
- B. Number Solicited:** Number of alumni who were formally solicited for contributions by postal mail, email, or telephone.
- C. Number of Hard-Credit Donors:** Number of donors receiving hard credit for a gift.
- D. Hard-Credit Dollars:** Amount hard-credited to an alumnus.
- E. Number of Additional Soft-Credit Donors:** Number of additional soft-credit donors, whether the hard-credit donor was a person or an organization.
- F. Additional Soft-Credit Dollars:** Additional soft-credit dollars are reported here. Note that legal partners or spouses of hard-credit donors may be soft-credited for the SAME AMOUNT as the hard-credit donor gave. Both partners may be soft credited for the full amount of gift from an organization. *Do not split dollar amounts in either hard-or soft-crediting.* This means that if, for example, a donor-advised fund (DAF) gets hard credit

for a gift, two people might also be soft-credited for the full amount of that gift. In some cases, this could be a substantial amount. That is the nature of soft-credit and is worth bearing in mind when using data.

## Types of Alumni

- 1. Multiple Degreed:** Individuals who hold more than one associate's, undergraduate, other postgraduate degree, certificate, fellowship, or residency specific to your institution. Count any individual who meets the criteria of more than one category as Multiple-Degreed.
- 2. 4-Year Undergraduate Degreed:** Individuals who hold one or more 4-year undergraduate degrees from your institution, but no other type of degree or certificate.
- 3. Associate's Degreed:** Individuals that received a 2-year/Associate's degree but no other type of degree from your institution.
- 4. Graduate Degreed:** Individuals who hold one or more graduate degrees, but no other type of degree or certificate from your institution.
- 5. Certificate or Award:** Individuals who received an award or credential and who are not counted in any of the preceding categories.
- 6. Total Degreed Alumni:** This field auto totals.
- 7. Non-Degreed Alumni:** Individuals who completed at least one degree-credit course with passing grades, but who are not counted in any of the preceding categories.
- 8. Other:** Include honorary graduates who have no other degrees from the institution, post-docs, or any other individuals your institution considers alumni but who are not counted in a preceding category.
- 9. All Alumni, without Detail:** If you cannot break down your records using the categories above, but wish to report on soft credit, use this line. The cells above it will grey out.
- 10. Total:** This row auto totals. If you opted to report on Row 8 and not provide the preceding row details, line 9 and line 10 will match.

## B. Nonalumni Individuals Giving Details

See [question A](#) for column heading definitions. 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.

1. Parents: Parents or grandparents of current or former students.
2. Faculty/Staff: Current or retired faculty or staff members. Retired faculty/staff may still be employed, but they retired from your institution.
3. Students: Currently enrolled students.
4. Other Nonalumni Individuals Not Counted in 1, 2, or 3: Individuals who are not counted as alumni, parents, grandparents, faculty, staff, or students.
5. Trustees/Board of Directors: If someone was a trustee at any time during the reporting year, count the person as a trustee. Do not count trustees emeriti, honorary trustees, or any other person who did not serve as an active trustee this fiscal year. Public institutions should put governing boards here. Foundation boards are covered on row 6.
6. Public Institution Foundation Board Members: Current members of the foundation's board of directors.

## 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.

Count individuals who received multiple credentials from the institution (an undergraduate degree and subsequent professional degree) based on when the first credential was awarded. In Columns B and C, count both hard- and soft-credit contributions.

## D. Gift Bands

**D1. 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 the 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.

**D2. 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.

## 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. See *CASE Global Reporting Standards*, US 3.3 Non-Cash Gifts, for details on the gifts in this section. Such guidance starts on page 273.

- A. **Number of Transactions:** Count the number of gifts, not the number of donors, if one donor made more than one gift of this nature. For example, if one donor made a gift of two paintings, each valued at \$500,000, count those as two gifts. The value in Column B is \$1,000,000.
- B. **Amount:** Report the total value of gifts in each row.

**Types of Real Property:** Include non-cash gifts received from individuals that are of a character to appreciate over time.

1. **Securities:** Value marketable securities based on the date of ownership transfer using the relevant rules for determining the legal date of gift and valuation methodology established by the IRS. During the institution's sale of the securities, the value reported is not changed by broker fees, other expenses incurred, or losses or gains realized. Exactly when a donor relinquishes control depends on the method of delivery of the securities to the institution. See *CASE Global Reporting Standards* for details on how to date these gifts and whether to count gifts of closely held stock. CASE recommends not counting closely held stock unless there is a record of past sales.
2. **Real Estate:** Gifts of land for use by the institution. Do not include conservation easements on the VSE survey unless they produce income, which is rare.
3. **Other Real Property:** Other real property gifts include art, manuscripts, book collections, and other items not included in securities or real estate.

4. **Enter Totals without Details on Row 4:** If you cannot break down gifts of tangible property into types, leave rows 1-3 blank, and put totals on Row 4.
5. **Total Real Property:** This row auto totals. If you entered data on Row 4 instead of Rows 1-3, Row 4 and Row 5 will match.

## F. Types of Foundations

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.

In this question, distinguish between family and traditional or community foundations. Do not include donor-advised funds here; they are not foundations even if managed by a foundation.

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.

## G. Corporations: Forms of Giving

### Number and Value of Corporate Gifts

- A. **Number of Gifts/Transactions:** If a single corporation made multiple payments, including multiple matches, count each transaction as a gift rather than each donor.
- B. **Amount \$:** Report the total value of the transactions in Column A.
- C. **Soft-Credit Matching Gift Transactions:** Companies may outsource their matching gift programs to a community foundation, donor-advised fund, or other grantmaking entity. Report the number of these transactions here. They should not be counted as part of corporate giving in section 3a or 3b.
- D. **Additional Soft Credit Matching Gift Dollars:** Report the total value of the transactions in Column C.

## Types of Corporate Gifts

1. **Cash and Securities (excluding matching gifts):** Outright gifts of cash and securities. Record matching gifts of this nature on Row 4.
2. **Company Products:** These are tangible goods that are created and marketed by the corporation itself.
3. **Other Company Property:** Include gifts-in-kind that were not manufactured or produced by the donating company.
4. **Matching Gifts:** The corporate match for a personal gift to the institution.
5. **Total:** This row auto totals and should exactly match total corporate support from section 3C.

## H. Software Licenses

If your institution wishes to record software licenses, include them below. *Do not include them anywhere else on the survey.* They are not charitable contributions.

## 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, charitable gift annuities, remainder interest in property, or pooled income funds, all of which are reported in Section 3b Full/Partial or Section 3 Minimal.

Use the definitions from [Purposes of Restricted Gifts for Current Operations or Endowment](#).

## 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 for 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.

## Appendix A. Funds Received and New Funds Committed

This is a general guideline for counting gifts. It is not a comprehensive list. This document gives more detailed guidance. Refer also to the [CASE Global Reporting Standards](#). Contact the [VSE staff](#) if you need further assistance.

Count Only in Funds Received	Count in <u>Both</u> Funds Received and New Funds Committed	Count Only in New Funds Committed
<ul style="list-style-type: none"> <li>• Payments on Pledges or Recurring Gifts</li> <li>• Realized Bequests that were Previously Documented</li> </ul>	<ul style="list-style-type: none"> <li>• Newly Established Irrevocable Deferred Gifts – CGAs, CRTs, Pooled Income Funds, Remainder Interest in Property (Face Value)</li> <li>• New Gifts from Living Individuals that Were Not Previously Pledged</li> <li>• New Gifts from Realized Bequests that Were Not Previously Documented</li> </ul>	<ul style="list-style-type: none"> <li>• New Pledges or Recurring Gifts Up to 5 yrs.</li> <li>• New Bequest Intentions (Donors Aged 65 yrs. +)</li> </ul>