


ACCURATELY REPORTING FOR THE VSE SURVEY

#AItraining



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Best Practices in Records Management | Association of Advancement
Services Professionals

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IMPRESSIONS



LEARNING OUTCOME

After participating...

...you will be able to accurately report your shop's numbers to the VSE survey.

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IMPRESSIONS 2

AGENDA

- Overview of Pre-webcast Recordings
- The Voluntary Support of Education Survey (VSE)
 - The Basics
 - More Detail: What's Included
 - More Detail: What's Required
 - Line By Line
 - Reporting Challenges
 - VSE Publication and Data Miner



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OVERVIEW OF PRE-WEBCAST RECORDINGS



RECORDING RECAP

- Why have standards?
- Separating reporting standards from donor recognition practices
- Contrasting the VSE and CASE campaign surveys
- CASE standards vs. IRS rules: similarities and differences
- What is counted and excluded
- Donor categories
- Specific issues to keep in mind



QUESTIONS

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THE VSE BASICS



■ THE BASICS

- Conducted annually by The Council for Aid to Education (CAE)
 - An independent nonprofit organization
- Standard report to allow comparisons
 - Between institutions
 - Between years



■ THE BASICS


- Reports gifts raised in one fund-raising year
 - Report fiscal year ending in the year of the survey
- Reports on a cash basis
 - Counts only what is actually received
 - Pledges are not included
 - Pledge payments counted when they are received




■ THE BASICS


- Deferred gifts are reported at present value throughout
 - Section 3
 - Deferred Giving grid (also at face value here)
 - Gift Income Summary (face value for unofficial total only)
 - Section 4 - All items, including:
 - Contributions from Individuals for All Purposes
 - Contributions from Individuals for Current Operations
 - Largest Donor Totals from Individuals
 - Direct Governing Board Giving
 - Other Fundraising Activity
 - Support of Intercollegiate Athletics




 THE BASICS

- Gifts are reported according to their legal (hard-credit) donors
- Gifts are classified by:
 - Donor Category (Alumni, Parents, Corporations, etc.)
 - Purpose (Unrestricted, Restricted for Financial Aid, Restricted for Community Service, Endowment, etc.)



 THE BASICS

- Optional Pledge Section, not counted on the main survey
- Basic Finances and Enrollment Data
- Current Operations Contributions
- Outright Capital Purpose (endowment, buildings and other property, loan funds)
- Deferred Giving
- Follow-up questions to the above in separate sections, including counts of alumni and of alumni donors



■ THE BASICS

- Several versions
 - Three versions for higher education
 - Two versions for pre-collegiate schools
- The minimal survey asks for limited detail but all the key data
- It's better to report more than less
 - Consider filling out the full version, even if there are a few items you have to leave blank!



RESOURCE

VSE Homepage

<http://cae.org/fundraising-in-education/vse-survey/>





RESOURCE

VSE Reporting Standards


<http://www.cae.org/content/vseinstructnova2.html>



RESOURCE

VSE Reporting Standards (optional advancement investments section)

http://cae.org/images/uploads/pdf/Reporting_Standards_2b_Advancement_Investment.pdf



RESOURCE

Survey Status

For details about your institution's current survey status and the consequences, [click here](#).

	Checked on	Checked by
We will complete the survey this year	<input type="checkbox"/>	
We will NOT complete the survey this year	<input type="checkbox"/>	
We are DONE with the survey!	<input type="checkbox"/>	
Survey is cleaned and frozen.	<input type="checkbox"/>	
Data Miner Subscriber	<input type="checkbox"/>	

Directions

[Open Detailed Reporting Standards in a Separate Window](#)
Please note: Do not include corporate partnerships on the VSE survey.

SUNY Supplemental Questions (Required)
This section is required of all SUNY institutions.

Gift Bands and Constituencies
Optional section for CASE 50 Members.

Gift Band and Constituency Totals
Enter this section and hit a save button when you have made any changes to the details section. This will refresh the totals that appear in Data Miner to reflect your changes.

Section 1, Pledges & Testamentary Commitments (Optional)


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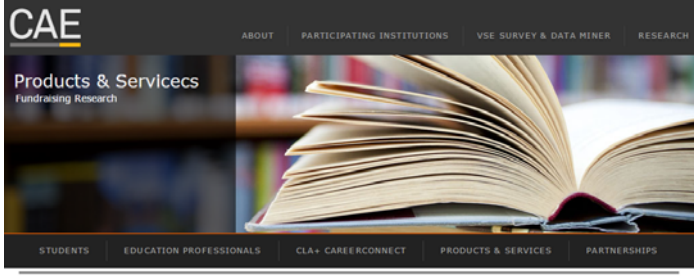
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You can also access the standards from the survey menu when you are logged into the VSE survey site. There is a link to "Open Detailed Reporting Standards in a Separate Window."




THE BASICS



Search CAE:


Voluntary Support Of Education



Since 1957, CAE has conducted the Voluntary Support of Education (VSE) survey, an annual survey of fundraising by colleges and universities. The VSE collects data on fundraising at the nation's higher education institutions and at a small number of private precollege institutions.

- Published Data on Fundraising Outcomes
- PowerPoint Files
- Data Miner, the Online Database of Education Fundraising Statistics
- Guides and Tutorials
- Custom Reports

For additional information please click [here](#).



THE BASICS

Survey Schedule

June 27, 2016 - The 2016 VSE survey opens for data input. Participants may also request to complete a prior year survey in which they did not participate.

October 1, 2016 - Survey deadline

To request a deadline extension, [contact](#) VSE. Include the institution's name, city, and state, your name and contact information, and the requested deadline extension date.

Early October 2016 - Preliminary 2016 VSE survey results open to Data Miner subscribers. (Preliminary results may not be published.)

February 2017 - CAE officially releases survey results.

Spring 2017 - VSE annual publication for FY2016 is published.

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MORE DETAIL: WHAT'S INCLUDED

MORE DETAIL: WHAT'S INCLUDED?

- Section 1. Pledges & Testamentary Commitments
 - A. Outstanding Pledges
 - B. New Testamentary Commitments
- Section 2. Finances & Enrollment
- Section 2b. Advancement Investment
- Section 3a. Outright Giving: Current Operations
- Section 3b. Outright Giving: Capital Purposes
- Section 3c. Deferred Giving
- Section 3d. Gift Income Summary



MORE DETAIL: WHAT'S INCLUDED?

- 4a. Additional Details on Section 3 - Individuals
 - 1. Contributions from Individuals
 - A. Contributions from Individuals for All Purposes
 - 1. Alumni
 - 2. Parents
 - 3. Faculty & Staff
 - 4. Students
 - 5. Others
 - B. Contributions from Individuals for Current Operations Only



MORE DETAIL: WHAT'S INCLUDED?

- 4a. Additional Details on Section 3 - Individuals
 - 1. Contributions from Individuals
 - C. Bequests
 - D. Three Largest Donor Totals from Individuals
 - E. Direct Governing Board Giving for All Purposes
 - F. Deferred Giving
 - G. Appreciated Property Giving
 - H. Personal Giving Additional Details



MORE DETAIL: WHAT'S INCLUDED?

- 4b. Additional Details - Organizations & Other
 - 2. Contributions from Organizations
 - A. Foundations
 - 1. Personal and Family
 - 2. Other Foundations and Trusts
 - B. Three Largest Donor Totals from Foundations
 - C. Corporations
 - 1. Forms of Giving
 - 2. Additional Matching Gift Details
 - D. Three Largest Donor Totals from Corporations



MORE DETAIL: WHAT'S INCLUDED?

- 4b. Additional Details - Organizations & Other
 - 3. Other Fundraising Activity
 - A. Purposes of Gifts to Endowment: Income Restricted
 - B. Support of Intercollegiate (Extramural) Athletics ONLY

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MORE DETAIL: WHAT'S REQUIRED?

MORE DETAIL: WHAT'S REQUIRED?

- Section 1. Pledges & Testamentary Commitments
 - A. Outstanding Pledges
 - B. New Testamentary Commitments
- Section 2. Finances & Enrollment
- Section 2b. Advancement Investment
- Section 3a. Outright Giving: Current Operations
- Section 3b. Outright Giving: Capital Purposes
- Section 3c. Deferred Giving
- Section 3d. Gift Income Summary



MORE DETAIL: WHAT'S REQUIRED?

- 4a. Additional Details on Section 3 - Individuals
 - 1. Contributions from Individuals
 - A. Contributions from Individuals for All Purposes
 - 1. Alumni (All)
 - 2. Parents
 - 3. Faculty & Staff
 - 4. Students
 - 5. Others



MORE DETAIL: WHAT'S REQUIRED?

- 4a. Additional Details on Section 3 - Individuals
 - 1. Contributions from Individuals
 - B. Contributions from Individuals for Current Operations Only
 - C. Bequests
 - D. Three Largest Donor Totals from Individuals
 - E. Direct Governing Board Giving for All Purposes
 - F. Deferred Giving
 - G. Appreciated Property Giving
 - H. Personal Giving Additional Details

MORE DETAIL: WHAT'S REQUIRED?

- 4b. Additional Details - Organizations & Other
 - 2. Contributions from Organizations
 - A. Foundations
 - 1. Personal and Family
 - 2. Other Foundations and Trusts
 - B. Three Largest Donor Totals from Foundations
 - C. Corporations
 - 1. Forms of Giving
 - 2. Additional Matching Gift Details

MORE DETAIL: WHAT'S REQUIRED?

- 4b. Additional Details - Organizations & Other
 - 2. Contributions from Organizations
 - D. Three Largest Donor Totals from Corporations
 - 3. Other Fundraising Activity
 - A. Purposes of Gifts to Endowment: Income Restricted
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LINE-BY-LINE

LINE BY LINE

• Section 1: Pledges & Testamentary Commitments

Section 1. Pledges & Testamentary Commitments (Optional)

A. Outstanding Pledges Report the number and dollar amount of new contributions pledged (unconditionally) during the fiscal year but still outstanding at the end of the fiscal year, regardless of the promised payment date. Do not include pledges made in a previous year. Do not include pledge amounts paid during the reporting year. Pledges (unconditional promises) should not be counted anywhere else in the VSE survey.

	No. of Pledges	Amount \$
1. For current operations		
2. For capital purposes		

B. New Testamentary Commitments Report provisions made in wills (or through revocable trusts) during the fiscal year for which the institution has documentation. Documentation might include a photocopy of the pertinent portion of the will or trust document or a letter describing the commitment and its ultimate financial value to the institution. Do not include provisions that name the institution as a contingent beneficiary. Testamentary commitments (bequest intentions) should not be counted anywhere else in the VSE survey.

	Number of provisions	Face value of provisions \$	Present value of provisions \$
New Testamentary Commitments			

LINE BY LINE

• Section 2: Finances & Enrollment

Section 2. Finances & Enrollment (Required for All Versions)

This entire section must be filled out in order to be listed in the VSE Report and be eligible for the CASE Award Program.

For Enrollment and FTEs, report the opening fall headcount or FTE count for the year being reported. Do not report unduplicated annual enrollment. For Endowment, report the market value at the end of the fiscal year being reported. For Expenditures, report the institution's E&G expenditures (read instructions for exclusions) AND the total expenditures of the affiliated foundation, if any.

ENROLLMENT Count enrollment at the beginning of the academic year being reported (i.e., fall of 2013 for the report covering the 2013-14 fiscal year). All students (except continuing education) are counted: full-time, part-time, resident, extension, non-degree. 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 or (if no title) 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. As a guideline, institutions should enter the amount reported on the NACUBO endowment survey. **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.

LINE BY LINE

- Section 2: Finances & Enrollment
 - Information typically provided by
 - Institutional Research Office, or
 - Registrar's Office and Finance Office
 - Corresponds to data prepared for other standard reports
 - IPEDS (Integrated Postsecondary Education Data System)

	FY2013	FY2014
1. Enrollment - total headcount		
2. Enrollment - full-time equivalent		
3. Endowment market value \$		
4. Expenditures \$		

LINE BY LINE

- Section 2b: Advancement Investment

Section 2b. Advancement Investment (Optional)

QUESTION I: In the section below, report expenditures by function. 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.

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

QUESTION II: In the section below, 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. Staffing costs go in Question I, rows 1. and 2.

	A. Development/ Fundraising	B. Alumni Relations/ Affairs	C. Communications/ Marketing	D. Advancement Services	E. Advancement Management	F. Total Staff
6. Staff (FTE)						

LINE BY LINE


- Section 2b: Advancement Investment

QUESTION III: Use the space below to tell us if your institution is in an active capital campaign this fiscal year, and, if so, the dates of the campaign. If your institution is in a capital campaign, check here. Then enter the dates of the campaign below.

The silent phase of the campaign started on the following date:


The campaign officially started on the following date:

The campaign ends on the following date:



LINE BY LINE

- Section 2b: Advancement Investment
 - I. Expenditures by function
 - Development/Fundraising
 - Alumni Relations/Affairs
 - Communications/Marketing
 - Advancement Services
 - Advancement Management
 - Total Expenditures
 - II. FTE of paid staff by function
 - III. Dates of any active capital campaign
 - IV. Comments and notes



LINE BY LINE

- Section 3a: Outright Giving: Current Operations

Section 3a. Outright Giving: Current Operations (Full option)

DO NOT INCLUDE DEFERRED GIFTS IN THIS SECTION. There are three options for completing Section 3: Full, Partial, and Minimal. All forms of the survey count as full participation in the program. So, complete the version where the level of detail corresponds to the level of detail in your records. You might also want to do a shorter version because of time constraints. Please enter 0 where no gift income was received for a particular cell. Every cell below should have a number in it when you are finished.

	A. Alumni	B. Parents	C. Other Individuals	D. Foundations	E. Corporations	F. Religious Organizations	G. Fundraising Consortia	H. Other Organizations	I. TOTAL
1. Unrestricted									
2. Restricted Academic Divs.									
3. Faculty & Staff Compensation									
4. Research									
5. Public Service & Extension									
6. Library									
7. Operation & Maint. of Plant									
8. Student Financial Aid									
9. Athletics									
10. Other Restricted									
11. Total Restricted (2-10)									
12. Total Outright for Curr. Ops. (1&11)									

LINE BY LINE

- Section 3a: Outright Giving: Current Operations
 - Outright Gifts (no Deferred Gifts)
 - Gifts for Current Operations
 - Current Unrestricted (Unrestricted)
 - Current Restricted (Temporarily Restricted)
 - Columns are Donor Categories
 - Rows are Purposes

LINE BY LINE

- Section 3b: Outright Giving: Capital Purposes

Section 3b. Outright Giving: Capital Purposes

Do not include deferred gifts in this section. Please enter 0 where no gift income was received for a particular cell. Every cell below should have a number in it when you are finished! DO NOT INCLUDE CORPORATE PARTNERSHIPS ANYWHERE ON THE VSE SURVEY. THESE INCLUDE THE PLM SOFTWARE AGREEMENTS AND OTHER SUCH ARRANGEMENTS THROUGH THE PACE PARTNERSHIPS.

	A. Alumni	B. Parents	C. Other Individuals	D. Foundations	E. Corporations	F. Religious Organizations	G. Fundraising Consortia	H. Other Organizations	I. TOTAL
1. Prop., Build, & Equipment									
2. Endowment - Unrestricted									
3. Endowment - Restricted									
4. Loan Funds									
5. Total Outright for Capital Purposes									

LINE BY LINE

- Section 3b: Outright Giving: Capital Purposes
 - Outright Gifts (no Deferred Gifts)
 - Gifts for Capital Purposes
 - Properties, Buildings, & Equipment (Temporarily Restricted)
 - Endowment (Permanently Restricted)
 - Unrestricted Income
 - Restricted Income
 - Loan Funds (Permanently Restricted)
 - Columns are Donor Categories
 - Rows are Purposes

LINE BY LINE

- Section 3c: Deferred Giving

Section 3c. Deferred Giving

Please report both Face Value (FV) and Present Value (PV). The Present Value for VSE purposes is defined as the tax deduction to the donor as allowed by the IRS. You must report both. If you find your records do not contain both figures, please contact VSE Support and request help. The survey cannot be accepted without face and present value figures. There is a deferred gift calculator at www.cae.org/vse. This section is only for NEWLY established deferred gifts or gifts that had funds added to them this year. You do not report REALIZED deferred gifts anywhere on this survey. They are reported only when established. Also, do not put pledges or bequest intentions in this section. You can record them in section 1 if you want to keep a record. Please enter 0 where no gift income was received for a particular cell. Every cell below should have a number in it when you are finished.

	A. Alumni - FV	B. Alumni - PV	C. Parents - FV	D. Parents - PV	E. Others - FV	F. Others - PV	G. Total Face Value	H. Total Present Value
1. Endowment - Unrestricted								
2. Endowment - Restricted								
3. Other Purposes								
4. Total Deferred Giving								

LINE BY LINE

- Section 3c: Deferred Giving
 - Deferred Gifts
 - Charitable Gift Annuities, Charitable Remainder Unitrusts, Pooled Income Funds, Retained Life Estates, Etc.
 - Ultimately Supporting Any Purposes
 - Endowment
 - Unrestricted Income
 - Restricted Income
 - Other Purposes

LINE BY LINE

- Section 3c: Deferred Giving
 - Columns are Donor Categories
 - Only Individuals categories (No Organizations)
 - Rows are Purposes
 - Reported at Both Present Value & Face Value

LINE BY LINE

- Section 3d: Gift income summary

Section 3d. Gift Income Summary

This summary pulls together total rows from Section 3.a, 3.b, and 3.c. When you enter the data online, this section is filled in automatically. There is no data entry required.

	A. Alumni	B. Parents	C. Other Individuals	D. Foundations	E. Corporations	F. Religious Organizations	G. Fundraising Consortia	H. Other Organizations	I. GRAND TOTAL
1. Total Outright for Current Operations									
2. Total Outright for Capital Purposes									
3. Total Deferred at Present Value									
Official Total Using Present Value									
Total Deferred at Face Value									
Total Using Face Value									

LINE BY LINE

- Section 3d: Gift income summary
 - All Gifts
 - Official Total includes
 - Outright Gifts for Current Operations
 - Outright Gifts for Capital Purposes
 - Deferred Gifts at Present Value
 - Unofficial Total includes
 - Outright Gifts for Current Operations
 - Outright Gifts for Capital Purposes
 - Deferred Gifts at Face Value

LINE BY LINE

- Section 4: Additional Details
 - More detail on what's reported in Section 3
 - Many totals need to map back to totals in Section 3
 - Deferred Gifts reported at **present value** (only)

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals

Section 4a: Additional Details on Section 3 - Individuals

1. Contributions from Individuals A. Contributions from Individuals for All Purposes Alumni Total - REQUIRED

	No. of Record	No. Solicited	No. Donors	Amount \$
1a. Alumni undergraduate degree or diploma holders				
1b. Alumni graduate only degree or diploma holders				
1c. Alumni without a degree or diploma				
1d. Enter Totals here: ONLY if you have left 1a-1c above blank				
1e. Alumni Total				
	No. of Record	No. Solicited	No. Donors	Amount \$
2. Parents				
	No. of Record	No. Solicited	No. Donors	Amount \$
3. Faculty and Staff				
4. Students				
5. All Others not counted in 1-4				
Dollar Total of rows 3-5 above				

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals

	No. of Record	No. Solicited	No. Donors	Amount \$
1a. Alumni undergraduate degree or diploma holders				
1b. Alumni graduate only degree or diploma holders				
1c. Alumni without a degree or diploma				
1d. Enter Totals here: ONLY if you have left 1a-1c above blank				
1e. Alumni Total				

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Alumni
 - For purposes of the VSE survey, alumni are defined as 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.

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Alumni 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.

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number of record
 - Number of living individuals in the given category (alumni, parents, etc.) for whom the institution believes it has a valid address or way to contact. Do not include "lost" or deceased individuals

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number of record
 - VSE covers a one-year period
 - Ideally, anyone that you could contact at any time during the year would be "of record"
 - However, alumni/development systems not typically set to track changes over the full year
 - Snapshot taken at any one point are necessarily incomplete
 - Constituents may be "found" after snapshot of number of record at the beginning of the year
 - Constituents may die/become lost before snapshot of number of record at the end of the year

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number of record
 - Variety of Practices
 - Sample throughout the year (automated process?)
 - Use address start/stop dates
 - Snapshot at the beginning of the year
 - Snapshot at the end of the year
 - Snapshot at another date (e.g. September 1st)
 - Snapshot at one date but add in any donors from the year who aren't included in the snapshot

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number of record
 - The standard is to count anyone that you could contact at any time during the year
 - How?
 - Run a query every night/week/month that identifies everyone that you can contact. Keep a cumulative list of the ID numbers.
 - » People who are of record at the beginning of the year stay on the list even if you lose track of them or they die
 - » People who you find later in the year get added to the list.

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number of record
 - The standard: count anyone that you could contact at any time during the year
 - How?
 - Address records should have start and stop dates
 - For the year, look at all the addresses that had a
 - » Start date before the end of the year, and
 - » No stop date, or a stop date after the beginning of the year
 - Those are the addresses that were valid during the year (even if there is no valid address when you're running the report)



LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number solicited
 - Number of individuals in the given category who were contacted in some formal manner (mail, phone call, visit, etc.) during the reporting year



LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number solicited
 - Note that the term is “solicited,” not “solicitable”
 - Actual count of those whom you
 - Solicited by mail
 - Solicited by phone
 - Solicited by e-mail
 - Solicited in person

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number solicited
 - However, you may not track everyone who receives a solicitation during the year
 - May want to start tracking solicitations!
 - “Number Solicitable” sometimes used as a substitute for “Number Solicited”
 - Start with Number of Record
 - Subtract anyone who has asked not to be solicited
 - Subtract anyone you have decided not to solicit
 - Subject to same timing issues as “Number of Record”

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number of donors
 - # of individuals in the given category who made one or more contributions during the reporting year.
 - If a married couple, both of whom are alumni, make a joint contribution count the couple as 2 donors, unless they specify otherwise.

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number of donors
 - Number of individuals in the given category who made one or more contributions during the reporting year.
 - Does **not** say “number of individuals who are ‘of record’ in the given category who made one or more contributions ...”
 - Does **not** say “number of living individuals in the given category for whom the institution believes it has a valid address or way to contact who made one or more contributions...”

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number of donors
 - Supposed to be every donor whose gifts are counted in the given category in Section 3
 - Recall that Section 4 is additional detail on data from Section 3
 - If you leave out donors, calculations like average gift (total amount divided by number of donors) lose validity

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number of donors
 - “Number of Donors” may well include donors who are not “of Record” if you snapshot “of Record” at one moment
 - Donor who made a gift, then passed away, if you snapshot at the end of the year
 - Donor who was lost at the beginning of the year, then sent in a gift, if you snapshot at the beginning of the year
 - No issue if you reflect donors who are “of Record” at any time during the year (except maybe estate gifts)

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number of donors
 - ...who made one or more contributions during the reporting year
 - Donors who are reflected in Section 3
 - Same definition of contributions as the rest of the VSE
 - » Current Operations or Capital Purposes
 - » Outright or Deferred
 - » Pledges excluded
 - » Membership dues excluded
 - » Estate gifts are gifts from the individual



LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number of donors
 - ... who made one or more contributions during the reporting year.
 - As the rest of the VSE, gifts are reported according to their legal (hard-credit) donors
 - Does not include:
 - » Gifts from associated companies
 - » Gifts through family or personal foundations
 - » Gifts through donor-advised funds



LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Number of donors
 - ... if a married couple, both of whom are alumni, make a joint contribution ...
 - Silent on treatment of joint contributions by married couples who are parents, an alumnus/a married to a parent, etc.
 - » Probably fair to treat all joint contributions by couples the same way
 - Doesn't define "married couples"!

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Issues
 - Alumni vs. Degreed Alumni
 - Data issue for comparisons
 - In general, degreed alumni give at a higher rate
 - Including non-degreed alumni may reduce apparent participation rates

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Issues
 - Alumni vs. Degreed Alumni
 - Data for all alumni (including non-degreed alumni) really comparable only if treatment of non-degreed alumni is similar
 - Data for degreed alumni generally comparable since data/practices are generally comparable
 - If a school does not report using the alumni subcategories, don't have the data to compare degreed alumni
 - » (Use the subcategories!)



LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Issues
 - Alumni Participation
 - Two ways to calculate:
 - » Divide # of Donors by # of Records
 - » Divide # of Donors by # Solicited



LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Issues
 - Alumni Participation
 - “Number of Record” vs. “Number Solicited”
 - » “Number of Record” a fairly reliable/comparable figure (All living alumni except “lost” alumni)
 - » “Number Solicited” less comparable (May have good reasons for not spending money to solicit alumni who’ve never made a gift)

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Issues
 - Alumni Participation
 - Participation calculation “Number Solicited” can be useful for internal management purposes
 - » When you’re figuring out the % who responded, no point in including those that you didn’t even ask!

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Issues
 - Difficult to make comparisons for non-alumni populations
 - Parent record-keeping practices vary at least as much as those for non-degreed alumni
 - » All parents, or only parent donors?
 - » Current parents, or current and past parents?
 - » One record per couple, or two?
 - “Other Individuals” record-keeping practices probably vary more!

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals

B. Contributions from Individuals for Current Operations Only

	No. Solicited	No. Donors	Amount \$
1a. Alumni undergraduate degree or diploma holders			
1b. Alumni graduate degree or diploma holders			
1c. Alumni without a degree or diploma			
1d. Enter Totals here ONLY if you have left 1a-1c above blank			
1e. Alumni Curr. Ops. Total			
	No. Solicited	No. Donors	Amount \$
2. Parents			
	No. Solicited	No. Donors	Amount \$
3. Faculty and Staff			
4. Students			
5. All others not counted in 1-4 above			
Dollar Total of rows 3-5 above			

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals

C. Bequests - REQUIRED Include realized bequests, not bequest intentions, which are reported in section 1. Make sure the bequests listed below are also reported in section 3A, 3B, and/or 3C. Bear in mind that most bequests would not appear in 3C. Generally, they are not deferred gifts. In some cases, though, a deferred gift may be established via a will. If any of the reported bequests were reported in 3C, report them below at their present value, not face value.

	No. of Donors	Amount \$
1. Bequests for Current Operations		
2. Bequests for Capital Purposes		
3. Enter Totals here ONLY if you have left lines 1 & 2 above blank		
4. Total Bequests		

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Realized bequests, not bequest intentions
 - Generally, realized bequests are not deferred gifts
 - Realized bequests are generally outright gifts to fund current operations or capital purposes
 - As outright gifts, they are counted in Section 3A or 3B
 - Occasionally, a bequest establishes a deferred gift like a life income gift
 - As a deferred gift, counted has both face and present value
 - Counted at present value here

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals

D. Three Largest Donor Totals from Individuals - REQUIRED. If any of these gifts are deferred gifts, use PRESENT value, not face value.

	Largest \$	2nd Largest \$	3rd Largest \$
1. From living individuals			
2. Through estate settlements (bequests)			

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Largest Donor Totals
 - Standard definition of contributions
 - Current Operations or Capital Purposes
 - Outright or Deferred
 - Deferred gifts reflected at **present value**
 - Reflects cumulative giving for the year, not individual gift transactions
 - Only includes legal (direct) gifts
 - Does **not** include indirect gifts such as:
 - Gifts from associated companies
 - Gifts through family or personal foundations
 - Gifts through donor-advised funds

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Issues
 - Largest Donor Totals
 - Show giving by married couples together or separately?
 - » Does not appear to be addressed in instructions
 - » Most common practice is probably to combine giving by couples
 - Avoids having to deal with the issue of whether some couples have separate database records and others don't!

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals

E. Direct Governing Board Giving for All Purposes Include current, emeritus and honorary board members. On row 1 include only gifts that receive legal/hard credit. NEW! Gifts that receive soft credit may be reported on row 2. Remember to report under the dollar amount, the sum of outright gifts plus deferred gifts at PRESENT (discounted) value. You should count trustees in this section even though you previously counted them as alumni, parents, or other individuals. And soft-credit gifts would still be counted even though they are also counted under the type of organization that provided the direct gift. Do not enter zero to indicate you are skipping the question! Just leave the question blank if you're not answering. It is very unlikely that zero is a valid answer to this question.

	No. of Donors	Amount \$
1. Governing Board Giving		
2. Additional Soft-Credit Gifts		

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Direct Governing Board Giving
 - Standard definition of contributions
 - Current Operations or Capital Purposes
 - Outright or Deferred
 - Deferred gifts reflected at **present value**
 - Include current, emeritus, and honorary members of the governing board or institutionally related foundation, including alumni members but excluding members of advisory panels.

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Now includes row to count gifts that the board member may have "caused" to be given by a corporation or foundation over which he or she exerts control.
 - Gifts from associated companies
 - Gifts through family or personal foundations
 - Gifts through donor-advised funds
 - Leave blank to skip
 - Zero means no indirect board giving (which is unlikely)

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals
 - Issues
 - Direct Governing Board Giving
 - Board members generally think of personal foundation, corporate, donor-advised fund gifts as all part of their giving
 - Addition of indirect giving may facilitate using this data with your board

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals

F. Deferred Giving - REQUIRED Number of gifts (Charitable Remainder Trusts, Pooled Income Funds, Gift Annuities, and the like) whose dollar amount is reflected in Section 3.C.

	Number established or added to during reporting period
Deferred Giving	

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals

G. Appreciated Property Giving

	No. of Gifts	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 Apprec. Prop.		

LINE BY LINE

- Section 4a: Additional Details on Section 3 - Individuals

H. Personal Giving Additional Details Some personal gifts are dispensed through organizations and therefore are not reflected as personal giving data on this survey. Please report below personal gifts that are officially counted as coming from organizations elsewhere on this survey. The amount from family foundations will appear in section 4b and should not be entered here.

	No. of Donors	Amount \$
Donor-Advised Funds		
Businesses		
Other Organizations (Including Federated Funds)		

LINE BY LINE

- Section 4b: Additional Details on Section 3 - Organizations and Other

Section 4b. Additional Details on Section 3 - Organizations & Other

2. Contributions from Organizations

A. Foundations

	No. of Donors	Amount \$
1. Personal and Family		
2. Other foundations and trusts, excluding corporate		
3. Total		

B. Three Largest Donor Totals from Foundations - REQUIRED The sum of the three largest donor totals from Foundations below must not exceed the total dollar amount reported from Foundations above because these largest donor totals must be included in the amounts reported above and in Section 3.

	Largest \$	2nd Largest \$	3rd Largest \$
Foundations			

LINE BY LINE

- Section 4b: Additional Details on Section 3 - Organizations and Other

C. Corporations 1. Forms of Giving DO NOT INCLUDE CORPORATE PARTNERSHIPS ANYWHERE ON THE VSE SURVEY. THESE INCLUDE, BUT ARE NOT LIMITED TO, THE PLM SOFTWARE AGREEMENTS AND SIMILAR ARRANGEMENTS AS PART OF THE PACE PARTNERSHIP. IF THESE WERE INCLUDED IN SECTION 3, PLEASE RETURN TO THAT SECTION, REMOVE THEM, AND SAVE 3D AGAIN.

	No. of Gifts	Amount \$
1. Cash and securities (exclusive of matching gifts)		
2. Company products		
3. Other company property		
4. Matching gifts		
5. Total		

LINE BY LINE

- Section 4b: Additional Details on Section 3 - Organizations and Other

2. Additional Matching Gifts Details In addition to the amounts listed directly above in line 4, please report below 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.

	No. of Gifts	Amount \$
Matching Gifts Not Directly From a Corporation		

LINE BY LINE

- Section 4b: Additional Details on Section 3 - Organizations and Other

D. Three Largest Donor Totals from Corporations - REQUIRED The sum of the three largest donor totals from Corporations below must not exceed the total dollar amount reported from Corporations you reported in Section 3. **DO NOT INCLUDE CORPORATE PARTNERSHIPS ANYWHERE ON THE VSE SURVEY. THESE INCLUDE, BUT ARE NOT LIMITED TO, THE PLM SOFTWARE AGREEMENTS AND SIMILAR ARRANGEMENTS AS PART OF THE PACE PARTNERSHIP. IF THESE WERE INCLUDED IN SECTION 3, PLEASE RETURN TO THAT SECTION, REMOVE THEM, AND SAVE 3D AGAIN.**

	Largest \$	2nd Largest \$	3rd Largest \$
Corporations			

LINE BY LINE

- Section 4b: Additional Details on Section 3 - Organizations and Other

3. Other Fundraising Activity - A. Purposes of Gifts to Endowment: Income Restricted (include both outright and deferred gifts, and use the PRESENT value of deferred gifts.)

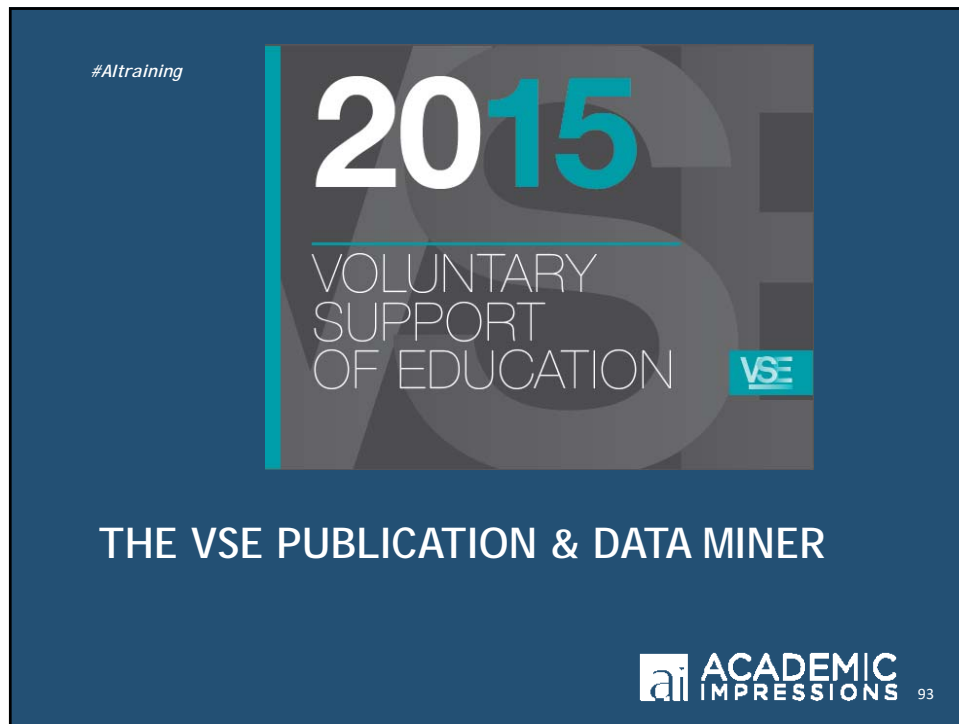
	Amount \$
1. Academic Divisions	
2. Faculty and Staff Compensation	
3. Research	
4. Public Service and Extension	
5. Library	
6. Operation and Maintenance of Plant	
7. Student Financial Aid	
8. Athletics	
9. Other	
10. Total	

LINE BY LINE

- Section 4b: Additional Details on Section 3 - Organizations and Other


B. Support of Intercollegiate (Extramural) Athletics ONLY Note that the total you report here is not comparable to other Athletics Giving Totals in the VSE Survey. In Section 3A, you report Current Operations Restricted Giving to Athletics for both Intramural and Extramural combined. Here you report only Extramural. Here should also include Extramural Gifts to Endowment, Income Restricted to Athletics that you include in Section 3.B (outright) and 3.C (deferred). For the year 2003 and forward, report the deferred giving restricted to Extramural Athletics at the present value, not the face value.

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



THE VSE PUBLICATION

- *Voluntary Support of Education (VSE)*
 - Offers comprehensive data on contributions by source and purpose for over 1,000 higher education institutions and a sample of 200 private elementary and secondary schools. Includes a summary report that describes patterns of giving nationwide and links trends in giving to major economic indicators.
 - Information is also available online with VSE Data Miner subscription.
 - Participating institutions receive one copy for participating



THE VSE PUBLICATION



Table 1
Estimated Voluntary Support of Higher Education by Source and Purpose, 2014 and 2015
(Values in Millions)

	2014		2015		Percentage Change 2014 to 2015	
	Amount Reported	Percentage of Total	Amount Reported	Percentage of Total	Amount Change	Index
Total Voluntary Support	\$27,450	100.0	\$40,300	100.0	7.6	7.1
Source						
Alumni	\$9,850	26.3	\$10,850	26.9	10.2	9.6
Nonalumni Individuals	6,550	17.4	6,000	14.9	-25.1	-22.5
Corporations	3,750	13.4	3,750	9.3	0.0	-0.5
Foundations	11,250	28.9	11,650	28.9	3.6	3.0
Other Organizations	4,150	11.1	4,100	10.2	-1.2	-1.7
Purpose						
Current Operations	\$27,300	99.2	\$24,650	61.2	-13.1	-12.5
Capital Purposes	15,650	41.8	15,650	38.8	0.0	-0.5

Higher Education National Estimates

Findings, 2015

Charitable contributions to colleges and universities in the United States increased 7.6 percent in 2015, according to the Voluntary Support of Education (VSE) survey, conducted by the Council for Aid to Education (CAE). At \$40.30 billion, the total is the highest recorded since the inception of the survey in 1957.

Voluntary Support by Source, 2015

Alumni and nonalumni individuals contributed 41.8 percent of the 2015 gifts. Organizations contributed the remainder. Foundations were responsible for 28.9 percent of the 2015 contributions, more than any other donor type. Alumni contributed almost as much as foundations—26.9 percent.

Figure 1
Voluntary Support of Higher Education by Source, 2015



Amount and figures in this publication, dollar amounts may not add to totals and percentages may not add to 100, due to rounding.
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THE VSE PUBLICATION

PUBLIC MULTIPLE CAMPUS-PUBLIC RESEARCH/DOCTORAL

METRIC	TOTAL SUPPORT		CURRENT OPERATIONS		OUTSTANDING SUPPORT FOR CAPITAL PURPOSES				RESEARCH SUPPORT		EXPENSES BY CATEGORY	
	Support (Current Operations)	Capital Purposes	Support (Current Operations)	Capital Purposes	Support (Current Operations)	Capital Purposes	Support (Current Operations)	Capital Purposes	Support (Current Operations)	Capital Purposes	Support (Current Operations)	Capital Purposes
	(\$mil)	(\$mil)	(\$mil)	(\$mil)	(\$mil)	(\$mil)	(\$mil)	(\$mil)	(\$mil)	(\$mil)	(\$mil)	(\$mil)

PUBLIC MULTIPLE CAMPUS												
Indiana University (IN)	255,275	1,302	255,981	9,126	588	51,285	23	1,884	45,294	0	116,273	
New York Community College of Indiana (NY)	12,074	54	1,202	1,222	0	239	0	0	223	0	2,215	
East State University (IN)	22,254	100	12,020	2,304	0	5,216	0	5	1,384	716	2,104	
New Mexico State University (NM)	16,500	47	12,822	285	10	2,070	0	0	4,594	238	2,320	
Ohio State University (OH)	255,788	1,850	252,217	22,364	0	51,740	0	544	82,151	2,225	11,022	
Penn State University (PA)	194,512	1,077	122,265	12,684	12	15,222	4	2,217	50,289	0	25,262	
Purdue University (IN)	172,215	2,128	15,826	54,152	1,266	21,064	0	1,261	45,072	0	12,738	
Rutgers University (NJ)	150,420	2,180	12,522	26,703	29	28,716	0	1,022	38,541	454	26,020	
University of Alaska (AK)	26,775	347	27,273	16	0	136	0	1,160	2,102	441	2,175	
University of California (CA)	222,050	120	222,051	188	17	27,739	1	221	26,207	1,262	10,016	
University of Connecticut (CT)	45,236	1,363	24,947	14,344	0	8,287	0	102	15,375	546	15,027	
University of Michigan (MI)	284,212	2,427	224,024	27,385	28	124,611	27	4,301	120,267	1,421	41,120	
University of Minnesota (MN)	267,262	4	271,114	12,451	6,710	81,231	562	5,802	110,495	0	26,262	
University of Nebraska (NE)	262,226	185	127,271	87,227	0	85,262	0	263	15,681	0	24,664	
University of New Mexico (NM)	68,982	226	12,477	6	0	11,285	0	0	5,511	0	6,026	
University of Oklahoma (OK)	217,247	2,102	14,383	102,142	28	22,018	0	0	27,389	0	10,220	
University of South Carolina (SC)	112,146	2,442	29,261	8,245	2,715	15,642	0	815	26,242	2,127	14,410	
University of South Florida (FL)	15,925	465	26,385	1,318	0	6,174	0	25,361	27,711	2,456	12,188	
University of Washington (WA)	447,021	481	365,721	12,158	334	82,152	0	2,028	10,075	547	51,265	
PUBLIC RESEARCH/DOCTORAL												
Arizona State University (AZ)	128,775	1,420	16,941	4,402	1	22,261	0	10	14,801	2,187	24,043	
Arizona State University Main Campus (AZ)	108,262	285	13,257	10,102	0	26,517	0	1,021	46,110	2,028	12,280	
Ball State University (IN)	14,478	1,078	1,040	2,786	0	4,246	0	272	6,026	0	2,488	
Brigham Young University (UT)	12,178	1,162	4,489	1,106	10	1,115	0	1,021	1,094	0	2,171	
Central Michigan University (MI)	12,054	34	2,022	2,022	0	2,194	0	0	3,069	236	4,016	
Clemson University (SC)	81,862	2,382	47,226	5,106	1,602	21,297	0	4	12,714	2,103	22,467	
Cleveland State University (OH)	147,252	161	12,941	26	0	4,646	0	0	6,044	0	1,482	
College of William and Mary (VA)	62,236	11,813	11,813	11,266	144	13,019	0	36	24,212	2,028	4,008	
Columbia School of Mines (NY)	38,628	2,226	10,108	11,022	12	11,557	0	2,854	10,522	750	2,216	
East Carolina University (WV)	26,213	151	12,103	2,240	0	4,221	0	117	7,594	58	3,217	
East Tennessee State University (TN)	111,187	54	12,882	1,146	0	2,216	0	0	1,741	520	2,276	
Florida Atlantic University (FL)	15,084	52	8,717	6,075	0	1,582	0	12	274	21	2,007	
Florida International University (FL)	25,212	457	16,075	818	0	5,275	0	82	1,028	171	4,463	
Florida State University (FL)	68,024	255	40,075	5,044	0	12,710	0	135	10,021	4,120	13,364	

THE VSE PUBLICATION

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- Web-based service
 - Provides subscribers interactive access to 300 data variables about private giving collected annually through the VSE Survey, including:
 - Total giving
 - Alumni participation
 - Details on deferred and bequest giving
 - Capital purposes and current operations gifts
 - Provides subscribers interactive access to data collected from 950 higher education institutions and 250 pre-college institutions



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- Provides access to 10 years worth of survey data
- Includes the ability to:
 - Examine multi-year trends in fundraising
 - Graph and chart data
 - Research fundraising
 - Make institution-to-institution comparisons



THE VSE DATA MINER

CAN USE TO BENCHMARK PERFORMANCE AGAINST PEER INSTITUTIONS

- Includes ready-made peer-institution comparison groups
 - By institution control (public/private)
 - Type (Carnegie Classifications: Doctoral, Research, Masters, Liberal Arts, Specialized, Two-year)
- Able to create custom "peer groups" by listing institutions individually or based on school location, enrollment, or by a combination of several factors
- Produce longitudinal or detailed single-year analyses of aspects of fundraising results for comparison group



■ THE VSE DATA MINER

CAN USE TO ANALYZE THE RESULTS OF FUNDRAISING EFFORTS AMONG ALUMNI, FOUNDATIONS, CORPORATIONS AND OTHERS

- Is our alumni giving increasing?
- Do our trustees contribute as much as they did 10 years ago?
- When we were in a capital campaign, how did that affect the purposes to which gifts were restricted? How did it affect gifts of securities or real estate?



■ THE VSE DATA MINER

VSE DATA MINER SUBSCRIPTIONS ARE PRICED BY TYPE OF INSTITUTION:

- Research/Doctoral
- Masters/Baccalaureate
- Specialized, Two-Year
- Pre-college
- Non-education institution fees set on a case-by-case basis



#Altraining

REPORTING CHALLENGES



REPORTING CHALLENGES: VSE

HOW DO I IDENTIFY ALUMNI WHO WERE OF RECORD AT ANY TIME DURING THE YEAR, ONCE THE YEAR IS OVER?

- Look at constituent records
 - Coded as alumni
 - With a degree awarded prior to the end of the reporting year
 - With at least one address
 - With a start date before the end of the year (identifies addresses that became active before the year was over)
 - With a stop date that is blank or after the beginning of the year (to identify addresses that are still active or did not become inactive until after the year began)



REPORTING CHALLENGES: VSE

WE RECEIVED A GIFT OF REAL PROPERTY, WITH INSTRUCTIONS TO SELL IT AND USE THE PROCEEDS FOR ENDOWED SCHOLARSHIPS. DO I PUT IT IN PROPERTY, BUILDINGS, & EQUIPMENT CATEGORY, OR ENDOWMENT-RESTRICTED CATEGORY?

- These categories reflect the *purposes* of gifts, so it would appear in the Endowment - Restricted category in Section 3 (further categorized as Student Financial Aid in Section 4b.D.3)
- Because it is a gift of real property, it would also appear under Real Estate in Section 4.a.G, Appreciated Property Giving



REPORTING CHALLENGES: VSE

ARE NON-GOVERNMENTAL GRANTS COUNTED?

- The VSE is intended to measure “private philanthropic” support
- Governmental grants, regardless of their nature or requirements, are not private
- For private support, the key distinction for identifying philanthropic support is distinguishing gifts from exchange transactions (contracts)
 - Broadly speaking, in an exchange transaction, the donor receives something of equal value in return
 - *CASE Management Standards and Reporting Guidelines* has an appendix distinguishing exchange transactions
- “Grant” may be used for either type



REPORTING CHALLENGES: VSE

ON THE VSE ADVANCEMENT EXPENDITURES SECTION, FOR THE PURPOSE OF COUNTING SALARIES AT PUBLIC INSTITUTIONS, DO YOU COUNT ALL INDIVIDUALS REGARDLESS OF WHERE PAID (I.E., STATE/UNIVERSITY VS. FOUNDATION EMPLOYEES)?

- The VSE views the university and associated foundations, alumni associations, etc. together
- This has long been true for gifts, counting gifts made to the university or the foundation, but not transfers between them
- The same principle applies to expenditures
 - There is a wide variety of practices with respect to whether staff are employed by the state/university or a foundation



REPORTING CHALLENGES: VSE

IS EVENT INCOME INCLUDED ON THE VSE?

- Recall that the VSE is intended to measure “private philanthropic” support
- Private-source income from fundraising events (e.g. fundraising dinners, charitable auctions) is included, categorized by the philanthropic purpose
 - Only the tax-deductible portion is included (i.e. the amount over the value of any goods or services provided to the donors)
- Income from other events (e.g. alumni travel programs, events for which donors pay full fair market value) is not included



REPORTING CHALLENGES: VSE

ARE ALUMNI MEMBERSHIP DUES COUNTED ON THE VSE?

- The VSE is intended to measure “private philanthropic” support, and includes only gifts that would be deductible as charitable contributions for income tax purposes
- In many cases, the value of the benefits associated with alumni memberships exceed the amount of the membership, so there is no charitable contribution
- However, even if an alumni dues payment qualifies as deductible, wholly or in part, CASE has determined that soliciting memberships does not qualify as “philanthropic support” as CASE defines the term
- Therefore dues payments are not counted on the VSE, and do not qualify alumni as donors for determining participation



TAKEAWAYS

- CASE-standard reporting makes possible meaningful comparisons between institutions
- CASE-standard reporting makes possible meaningful internal comparisons from year to year!





TAKEAWAYS

Review distinctions that the reports make, information that is requested, e.g.:

- Donor categories (alumni categories, donor advised funds, private and family foundations, corporate foundations)
- Number of alumni actually solicited
- Types of gifts (cash, securities, appreciated property, matching gifts, company property, etc.)
- Face value and present value for deferred gifts
- Deductible amounts for quid pro quo gifts
- Enrollment, endowment value, institutional expenditures



TAKEAWAYS

Identify distinctions that you don't make, data that you don't track

- Review vendor-supplied VSE programs
- Have specific setup requirements (e.g. expect governing board members to be identified in a certain way)



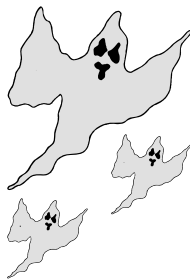


TAKEAWAYS

- Refine and improve the data
 - Focus on required information
 - Focus on refinements that are easy to make
- Build relationships
 - Enrollment Management, Comptroller, Institutional Effectiveness, Planned Giving




TAKEAWAYS



- It's Not That Scary!
 - (It can, however, be a fair amount of work, especially the first time around.)
 - Concentrate on the basics
 - Do what you can
 - Make notes on things to work on over the year so that it's easier next year, and you can do more of the report




 QUESTIONS



 EVALUATION

Thank you!

Please remember to complete the event evaluation.
Your comments will help us continually improve the
quality of our programs.



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