

FAMU Foundation CASE & PPP Reporting

<p>Council for Advancement and Support of Education (CASE) Reporting Standards - When it comes to reporting fundraising results, CASE recognizes that how an institution records a gift for purposes of donor recognition, for example, may differ from how it records that same gift in its financial statements" (4th edition, page XIII). Partnership for Philanthropic Planning's (PPP) focus is on including all meaningful development activity, including planned giving, and gifts are reported as face value numbers and recognizing donors for their deferred gifts at face value of the gift and at the time the gift is committed.</p>	<p>Foundation follows CASE financial statements</p>	<p>Foundation follows PPP for donor recognition (CASE acknowledges may be different from financial reporting)</p>	<p>Notes</p>
1.1. Fundamentals			
1.1.1. Gifts, Grants, & Contracts	Yes	Yes	
1.1.2. Donor Control	Yes	Yes	
1.1.3. Exclusions	Yes	Yes	
1.1.4. Quid Pro Quo Contributions			
1.1.5. Corporate Sponsorships	Yes	Yes	
1.2. Gift Types and Counting Criteria			
1.2.1. Assignment of Income	Yes	Yes	
1.2.2. Auctions and Other Special Events	N/A	N/A	
1.2.3. Cash, Checks, and Credit Cards	Yes	Yes	
1.2.4. Closely Held Stock	N/A	Yes	
1.2.5. Gifts-in-Kind	Yes	Yes	
1.2.6. Life Insurance	Yes	Yes	
1.2.7. Marketable Securities	Yes	Yes	
1.2.8. Pledges	Yes	Yes	
1.2.9. Real and Personnel Property	Yes	Yes	
1.2.10. Wholly Charitable Trusts Administered by Others	N/A	N/A	
1.3. Planned/Deferred Gift Instruments			
1.3.1. Bequest Expectancies	Yes	Yes	
1.3.2. Charitable Gift Annuity	N/A	N/A	
1.3.3. Split-interest Trust	N/A	N/A	
1.3.4. Charitable Lead Trust	N/A	N/A	
1.3.5. Charitable Remainder Trust	N/A	N/A	
1.3.6. Life Estate	N/A	N/A	
1.3.7. Pooled Income Fund	N/A	N/A	
1.3.8. Irrevocable and Legally Enforceable Gifts	N/A	N/A	
2.1. Credit to Last Entity			
2.1.1. Corporate Foundations	Yes	Yes	
2.1.2. Checks Issued by Other Entities	Yes	Yes	

2.1.3. Supporting Organizations	Yes	Yes	
2.1.4. Donor-directed and Donor-advised Funds	Yes	Yes	
2.2. Counting and Reporting Gifts from Various Sources			
2.2.1. Corporations	Yes	Yes	
2.2.2. Foundations	Yes	Yes	
2.2.3. Fundraising Consortia	Yes	Yes	
2.2.4. Individuals	Yes	Yes	
2.2.5. Other Organizations	Yes	Yes	
2.2.6. Religious Organizations	Yes	Yes	
3.1. Outright Gifts for Current Operations			
3.1.1 Unrestricted	Yes	Yes	
3.1.2. Restricted	Yes	Yes	
3.1.3. Total Outright for Current Operations	Yes	Yes	
3.2. Outright Gifts for Capital Purposes			
3.2.1. Unrestricted	Yes	Yes	
3.2.2. Endowment	Yes	Yes	
3.2.3. Loan Funds	N/A	N/A	
3.2.4. Total Outright for Capital Purposes	Yes	Yes	
3.3. Deferred Gifts			
3.3.1. Endowment-Unrestricted	Yes	Yes	
3.3.2. Endowment-Restricted	Yes	Yes	
3.3.3. Other Purposes	Yes	Yes	
3.3.4. Total Deferred Giving	Yes	Yes	
4. Other Definitions			
4.1. Alumni	Yes	Yes	
4.2. Individuals of Record	Yes	Yes	
4.3. Individuals Solicited	Yes	Yes	
4.4. Number of Donors	Yes	Yes	
4.5. Faculty and Staff	Yes	Yes	
4.6. Students	Yes	Yes	
4.7. Governing Board Giving	Yes	Yes	
4.8. Total Enrollment	Yes	Yes	
4.9. Full-time Equivalent (FTE) Enrollment	Yes	Yes	
4.10. Endowment Year-end Market Value	Yes	Yes	
4.11. Educational and General (E&G) Budgets	N/A	N/A	
4.12. Advancement Program Expenditures (Pre-collegiate Schools Only)	N/A	N/A	
5. About the Guidelines			
6. General Guidelines for Fundraising Management			
6.1. Definitions of Gifts and Grants			
6.1.1. Gifts	Yes	Yes	
6.1.2. Grants	Yes	Yes	
6.2. Guidelines for Handling Certain Types of Gifts			

			CASE recommends reporting deferred gifts at both the face value and discounted present value... (4th edition, p.69)
6.2.1. Deferred Gifts	Yes	Yes	
6.2.2. Gifts Made by Credit Cards	Yes	Yes	
6.2.3. Gifts of Closely Held Stock	Yes	Yes	
6.2.4. Gifts of Life Insurance	Yes	Yes	
6.2.5. Matching Gifts	Yes	Yes	
6.2.6. Government Funds	Yes	Yes	
6.3. Guidelines for Handling Pledges			
6.3.1. Pledge Documentation	Yes	Yes	
6.3.2. Pledge Duration	Yes	Yes	
6.3.3 Pledge Review	Yes	Yes	
6.4. Guidelines for Donor Recognition			
6.4.1. Personal and Family Foundations	Yes	Yes	
6.4.2. Donor-advised Funds	Yes	Yes	
6.4.3. Alumni Couples	Yes	Yes	
6.4.4. Corporate Principles	Yes	Yes	
6.4.5. Fundraising Consortia	Yes	Yes	
6.4.6. Independently Administered Matching Gifts	Yes	Yes	
6.4.7. Governing and Advisory Board Members	Yes	Yes	
6.5. Guidelines for Calculating Alumni Participation Rates			
6.6. Endowment Categories			
6.6.1. Perpetual Endowments	Yes	Yes	
6.6.2. Term Endowments	Yes	Yes	
6.6.3. Quasi-endowments	N/A	N/A	