



FOUNDATION
UNIVERSITY OF SOUTH FLORIDA

GIFT REPORTING TABLE

Internal Reports		CASE/SE Report	Foundation Finance Report
Cash	Face Amount Gift	Face Amount Gift	Face Amount Gift • On Finance Ledgers • In Finance Fund
Gift in Kind-Real Estate	Face Amount (Appraisal) Gift (Description of property no dollar amount listed on tax receipt)	Face Amount (Appraisal) Gift	Face Amount (Appraisal) Gift • On Finance Ledgers • In Finance Fund • IRS Form 8283/8282 if applicable
Gift in Kind-Auction (Item & Proceeds)	<i>Auction Item:</i> Face Amount (Documented Value based on cash received at auction) Gift (Description of property no dollar amount listed on tax receipt) Note: No receipt is issued to the winning bidder as payment was in return for auction item.	<i>Auction Item:</i> Face Amount (Documented Value based on cash received at auction) Gift	<i>Proceeds Received from Auction Bids:</i> Face Amount Gift • On Finance Ledgers • In Finance Fund • IRS Form 8283/8282 if applicable

<p>Gift in Kind – Deep Discounts</p>	<p>Discount beyond the standard educational discount value provided to the university or similar institutions.</p> <p>Gift (Description of property no dollar amount listed on tax receipt)</p>	<p>Discount beyond the standard educational discount value provided to the university or similar institutions. If, however, the same discount applies to purchases made by the University on a regular basis, no gift will be reported. Standard discounts because the university is considered a major customer will not be counted as gifts.</p> <p>Gift</p>	<p>Not Reported</p>
<p>Gift in Kind – Software Licenses</p>	<p>Gift value based on: Actual utilization of software products/licenses used in student courses or research Educational discount applied to retail or commercial value Gift (No tax receipt issued for partial interests)</p>	<p>Not Reported</p>	<p>Not Reported</p>
<p>Gift in Kind- Other</p>	<p>Face Amount (Documented Donor Assigned Value) <u>\$1 - \$5,000:</u> Face Amount (Appraisal) <u>\$5,000.01+:</u> Gift (Description of property no dollar amount listed on tax receipt)</p>	<p>Face Amount (Documented Donor Assigned Value) <u>\$1 - \$5,000:</u> Face Amount (Appraisal) <u>\$5,000.01+:</u> Gift</p>	<p>Face Amount (Documented Donor Assigned Value) <u>\$1 - \$5,000:</u> Face Amount (Appraisal) <u>\$5,000.01+:</u> Gift <ul style="list-style-type: none"> • on Finance Ledgers • in Finance Fund <i>...until transferred to university quarterly</i></p>

<p>Securities – Publicly Traded</p>	<p>Face Amount (Average of High/Low on gift date)</p> <p>Gift</p> <p>(Description of property no dollar amount listed on tax receipt) Acknowledgement sent by Donor Relations with value</p>	<p>Face Amount (Average of High/Low on gift date)</p> <p>Gift</p>	<p>Face Amount (Average of High/Low on gift date)</p> <p>Gift</p> <ul style="list-style-type: none"> • on Finance Ledgers • in Finance Fund
<p>Securities – Closely Held Stock</p>	<p>Appraised value (Assigned by independent qualified appraiser)</p> <p>Gift</p> <p>(Description of property no dollar amount listed on tax receipt) Acknowledgement sent by Donor Relations with value</p>	<p>Appraised value (Assigned by independent qualified appraiser)</p> <p>Gift</p>	<p>Not Reported</p>
<p>Gift of Service</p>	<p>Not Reported</p>	<p>Not Reported</p>	<p>Generally Not Reported</p> <ul style="list-style-type: none"> • Certain types of services and use of space may be reported on Finance Ledgers • in Finance Fund

<p>Qualified Charitable Distribution</p> <ul style="list-style-type: none"> • IRA Rollover • Donor must be at least 70 1/2 	<p>Face Amount</p> <p>Receipt issued to IRA Administrator (acknowledgement sent to donor)</p>	<p>Face Amount</p>	<p>Face Amount</p> <ul style="list-style-type: none"> • On Finance Ledgers • In Finance Fund
<p>Pledge</p> <p>Including recurring gift commitments and payroll deductions</p>	<p>Face Amount</p> <p>Pledge</p>	<p>Not Reported</p> <p>(Pledge totals provided for informational purposes only)</p>	<p>Face Amount* with discounted present value</p> <p><u>*Pledge w/No Conditions</u></p> <ul style="list-style-type: none"> • On Finance Ledgers • In Finance Fund <p><u>*Pledge w/ Conditions</u></p> <p>Not Reported</p> <p>GASB: Pledges to endowments are not reported. Pledges with payments due in over 1 year are offset with a deferred liability.</p>
<p>Pledge - Grants or Sponsored Project Funding accepted through USF Research Account</p>	<p>Face Amount</p> <p>Pledge</p>	<p>Not Reported</p> <p>(Pledge totals provided for informational purposes only)</p>	<p>Not Reported</p>
<p>State Match Gifts – First Generation Grant Program</p>	<p>Face Amount</p> <p>Pledge</p>	<p>Not Reported</p> <p>(Pledge totals provided for informational purposes only)</p>	<p>Not Reported</p>

<p>Qualified Sponsorship</p>	<p>Face Amount (less fair market value of benefits received)</p> <p>Gift (Tax receipt provides amount of goods and services received in return)</p>	<p>Face Amount (less fair market value of benefits received)</p>	<p>Face Amount</p> <p>Gift Non-gift revenue for return benefit amounts</p>
<p>Quid Pro Quo Contributions</p>	<p>Gift Payment less value of benefit. (Tax receipt provides amount of goods and services received in return)</p>	<p>Gift Payment less value of benefit.</p>	<p>100% of the payment is reported.</p> <p>Gift Non-gift revenue for return benefit amounts</p>
<p>Quid Pro Quo Athletics Seat related benefits</p>	<p>Gift No tax receipt provided</p>	<p>Gift 80% of the payment</p>	<p>Not Reported</p>
<p>Bequest</p>	<p>Face amount if Age 65+. Present value if under 65</p> <p>Pledge</p>	<p>Irrevocable: Present Value Pledge Revocable: Not Reported</p>	<p>Irrevocable: Present Value Pledge Revocable: Not Reported</p>
<p>Charitable Gift Annuity</p>	<p>Present Value Pledge</p>	<p>Present Value Pledge</p>	<p>Asset: Market Value of Individual Annuitant's Share of CGA Fund (recalculated annually) <i>and</i> Liability: Present Value of Annual Payments Due to Annuitant (recalculated annually)</p>

<p>Charitable Lead Trust</p>	<p>Amount= Annual Payment x Trust Term of Years</p> <p>Gift</p>	<p>Face Amount of Annual Payment from Trust Entered in Year Received</p> <p>Gift</p>	<p>Present Value of Total Future Payments to be Received from Trust</p> <p>Gift</p> <p>GASB: Not Reported</p>
<p>Charitable Remainder Trust</p> <ul style="list-style-type: none"> • Charitable Remainder Unitrust (CRUT) • Charitable Remainder Annuity Trust (CRAT) <ul style="list-style-type: none"> • FlipCRUT • NIMCRUT 	<p>Face Amount</p> <p>Pledge</p> <p>Present Value if age 65+</p>	<p><u>If trust provides no right to change beneficiary:</u></p> <p>Present Value</p> <p>Pledge</p> <p><u>If trust permits change of beneficiary:</u> Not Reported</p>	<p><u>If trust provides no right to change beneficiary:</u></p> <p>Present Value (re-calculated annually)</p> <p>Pledge</p> <p><u>If trust permits change of beneficiary:</u> Not Reported</p> <p>GASB: Not Reported</p>

<p align="center">Wholly Charitable Trust Administered by Others (Trusts that Pay Income to USF Only)</p>	<p><i>If trust provides no right to change beneficiary:</i> Face amount Gift</p> <p><i>If trust permits change of beneficiary:</i> Annual Cash Payment</p>	<p align="center">Face Amount of Annual Trust Payment Entered when Received Gift</p>	<p><u>Asset:</u> Report Trust Principal as Foundation Investment at Market Value (Recalculated Annually) <u>and</u></p> <p><u>Income:</u> Report Annual Payment as Revenue</p> <p>GASB: Asset value is not reported, however, income received from trust is recognized.</p>
<p align="center">Life Estate</p>	<p>Fair Market Value (appraisal) Pledge</p>	<p align="center">Present Value Pledge</p>	<p><u>Asset:</u> Fair Market Value (appraisal) on Gift Date <u>and</u></p> <p><u>Adjustment at Termination of Life Estate:</u> Record Gain or Loss on Sale</p> <p align="center">GASB: Not Reported</p>
<p align="center">Enhanced Life Estate (Lady Bird Deed)</p>	<p>Fair Market Value (appraisal) if Age 65+. If under age 65 a present value will be used. Pledge</p>	<p align="center">Not Reported</p>	<p align="center">Not Reported</p>

Pooled Income Fund	N/A	N/A	N/A
Donor Advised Fund Administered by the USF Foundation	N/A	N/A	N/A
Donor Advised Fund Proceeds received from DAFs	Face Amount Gift - Receipt issued to DAF Managing Charity (acknowledgement sent to donor)	Face Amount Gift	Face Amount Gift <ul style="list-style-type: none"> • On Finance Ledgers • In Finance Fund
Life Insurance Proceeds •Whole/Universal (no Term)	Face Amount Pledge	Cash Surrender Value Pledge	Cash Surrender Value Gift GASB: Not Reported
Life Insurance Premium Payment •Premium sent directly to USF Foundation or •Premium sent to Ins. Co. with written notice to USF Fdn.	Face Amount Gift	Face Amount Gift	Face Amount Gift