

Annual Report Form DF-1: Development data

Most recently completed fiscal year (for member school only)

Member School:

Survey Year: 2023 - 2024

PART I: SUMMARY OF ALL GIFT INCOME (Cash, Securities, Property, Products)

NOTE: If the member school is related to another entity (e.g., a department in a university), report only for the member school, not for the total institution; see line 11).

Line	Donor Purpose	\$s from INDIVIDUALS		\$s from ORGANIZATIONS				TOTAL (auto calculated)
		Alumns (A)	Friend (B)	Foundation (C)	Corporations (D)	Religious Orgs (E)	Other Orgs (F)	
A. Gifts for Current Operations (Annual Fund Gifts)								
1	Unrestricted							
2	Restricted (e.g., for student scholarships)							
3	Total Gifts for Current Operations (auto calculated)							
B. Gifts for Other Purposes (Not Annual Fund Gifts)								
4	Property, Buildings and Equipment							
5	Endowment: Unrestricted Income (including quasi-endowment or similar funds)							
6	Endowment: Restricted Income (including quasi-endowment or similar funds)							
7	Total Gifts for Other Purposes (auto calculated)							
C Total Gifts for All Purposes								
8	GRAND TOTAL OF ALL GIFTS (auto calculated, lines 3 + 8)							
9	Do the gifts reported above reflect the member school's engagement in a capital or comprehensive campaign?							
10	Is the development office focused exclusively on the member school or does it serve another entity?							
11	How many FTE development officers are focused on the member school (using school's own definition of FTE)?							

PART II - DETAILS ABOUT SELECTED GIFTS REPORTED IN PART I

A. Donor Retention, Recapture, and Acquisition (include all donors, not just individuals)		Number of Donors	Percent of Donors
1	Number and percentage of donors this past year who also gave the previous year (donor retention)		
2	Number and percentage of donors this past year who have given before but not the previous year (donor recapture)		
3 Alum Giving			
B. Number and percentage of donors this past year who have never given before (donor acquisition)		Number of Alums	
1	Number of alums on record (those for whom the member school has current contact information and may legally contact)		
		Number of Donors	\$ Amount
2	Number of alum donors and \$ amount given for all purposes (current operations and capital or endowment purposes)		
3	Number of alum donors and \$ amount given for only current operations		

Annual Report Form DF-1: Development data

Most recently completed fiscal year (for member school only)

Member School: _____ **Survey Year:** 2023 - 2024

C. Board Giving (Include current, honorary, emeritus board members, as well as members of foundations and advisory boards*)		Number of Donors	\$ Amount	
1. Number of board donors and \$ amount given for all purposes (current operations and capital or endowment purposes)				
2. Number of board donors and \$ amount given for only current operations				
3. Percent of board members giving (if related to another entity, do not include governing board members of the other entity; see instructions)				
D. Faculty/Staff Giving (For all purposes)		Number of Donors	\$ Amount	
1. Number of faculty/staff donors (count only those serving at least half-time in the member school) and \$ amount given				
2. Percent of faculty/staff giving (count only those serving at least half-time in the member school)				
E. Giving by Size of Gifts (for all purposes)	Number of Gifts by Living Individuals	\$ Amount Given by Living Individuals	Number of Bequests by Deceased Individuals	\$ Amount from Bequests
1. \$1 million or more (7-figure gifts)				
2. \$100,000-\$999,999 (6-figure gifts)				
3. \$10,000-\$99,999 (5-figure gifts)				
4. \$1,000-\$9,999 (4-figure gifts)				
5. under \$1,000				
6. Total All Gifts (auto calculated, total of lines 1-5)				

* Unlike previous versions of this form, member schools related to another entity *should* include giving by advisory board members (see Standard 9.1 of the 2020 ATS Standards of Accreditation).

Respondent and Comments

Respondent: _____ **Phone:** _____ **Email:** _____

Comments:

INSTRUCTIONS FOR OVERALL FORM

Data for the previous fiscal year (or in some cases, calendar year) are to be reported only for the member school. The member school may be related to another entity (e.g., a department in a university; see lines 11-12 in Part I.C), and some figures may be maintained for only the total institution as opposed to the individual school. In this instance, a formal designation should be agreed upon for the assignment of funds. We recommend that the member school develop a ratio of the budget of the school to the entire budget of the other entity.

Round all figures to the nearest dollar. Zero (0) will be the equivalent of not applicable or no support was received, and "NA" (Not Available) will be where the information is not available.

NOTE: The Voluntary Support of Education (VSE) Survey conducted by the Council for Advancement and Support of Education (CASE) is mirrored in many of the items requested in this form, since many ATS member schools complete the VSE Survey each year. If the member school wishes to participate in the VSE, please visit the [VSE website](#).

Include as voluntary support (all gift and grant income):

- Gifts and grants to the member school, both restricted and unrestricted for current operations and capital purposes, regardless of form (cash, products, property, securities, life insurance contracts, etc.)
- Gifts and grants to affiliated foundations and organizations created to raise funds for the member school
- Cash payments returned as contributions from salaried staff
- Insurance premiums paid by donors

Do **not** include as voluntary support:

- Pledges or commitments of financial support made but not received during the year
- Gifts from affiliated foundations and organizations to the member school (because they are counted when RECEIVED by the affiliated foundation or organization, not when passed to the school itself)

- Non-gift revenue earned by the fundraising function (e.g., from advertisements in alum magazines or event programs, sales of alum memorabilia, sales, raffles, etc.)
- Bequests not yet received from estate executors or administrators
- Revenue from contract research and other contracts (see “Nongovernment Grants and Contracts” below)
- Revenue from special education programs
- Membership fees for industrial liaison programs, corporate affiliate or associate programs, and the like
- Any public funds (e.g., government grants or contracts)
- Income from trusts, endowment, and other investments
- Student financial aid when the gift is in support of a specific student identified by name
- Contributed services, unless cash payments are returned as contributions
- Value of deferred giving contracts terminated due to the death of the income beneficiary during the year
- Tuition payments
- Governmental funds

Nongovernment Grants and Contracts

A differentiation must be made between grants and contracts when reporting a member school's gifts. Grant income from private, nongovernment sources should be included in a school's gift totals. **Contract revenue should not be included.** Both private grants and contracts may be awarded based on an unsolicited proposal. Both may be based on line-item budgets submitted to the awarding agency and may involve the school in at least the responsibility of periodic and final reports on the uses made of the funds. **The difference, however, between a private grant and contract** may be judged on the intention of the awarding agency and the legal obligation incurred by a school in accepting the award. For purposes of this form, a private grant, like a gift, is bestowed voluntarily and without expectation of any tangible compensation; it is donative in nature. A contract, on the other hand, is a written agreement, often negotiated, between the school and the awarding agency and is enforceable by law. Whereas a school has the legal responsibility for using funds received as gifts and private grants for the purpose specified by its donors, its obligation to the donor usually does not, and probably should not, exceed that limit. Its responsibility under a contract, on the other hand, normally involves the generation of some specified, tangible product or service, such as a report or research, often for the exclusive, first, or proprietary use of the contracting agency and is subject to certain standards of performance and the expectation of economic benefit on the part of the grantor. It is noted here again that government grants and other awards—whether local, state, federal, or foreign—should not be included in these reports.

Gift Valuation

- **Securities:** Member schools should report gifts of securities at market value on the date the donor relinquished control of the assets in favor of the school. Neither losses nor gains realized by the school's sale of the securities after their receipt nor brokerage fees or other expenses associated with this transaction should affect the value reported.
- **Real and Personal Property:** Major gifts of real and personal property—such as land, houses, paintings, antiques, and rare books—should be reported at the fair market value placed on them by an independent, expert appraiser. Gifts of real and personal property—such as rare books and prints—with an apparent worth of less than \$5,000 may be valued by a staff member of the member school with some expertise—such as a librarian or professor of art—and that informal valuation may be used for school reporting purposes. Ideally, gifts made for AUCTION should be treated as any other property gift and be valued when and as received, not when they are auctioned off for more or less than their appraised value. Where dollar amounts are relatively insignificant, this standard can be relaxed, and auction proceeds can be used to value the gifts.
- **Charitable Remainder Trusts, Pooled Income Funds, and Gift Annuities:** Gifts made to establish charitable remainder trusts, contributions to pooled income funds, and gift annuities should generally be credited at fair market value (i.e., the full amount of the assets given). In those instances where it is anticipated that a portion of the principal will be returned to the beneficiary to meet a payout obligation, the gift's net realizable value (i.e., the remainder interest, as calculated by the member school for financial statement purposes) should also be reported on the line provided. For the purposes of this report, charitable remainder trusts should be reported as gifts for capital purposes (endowment and similar funds—restricted income) whether the remainder interest has been restricted for endowment.
- **Charitable Lead Trusts:** In reporting the value of a charitable lead trust, only the income received from it each year during the period of operation of the trust should be included in a member school's gift totals.
- **Trust Administered by Others:** The value of the assets of gifts in trust that the member school or the donor has chosen to have administered by others (not the school itself) should be included in the school's gift totals in the year given—provided the school has an irrevocable right to all or a predetermined portion of the income or remainder interest. **Caveat:** When a school is in the position to report the value of a newly established gift in trust, the source cited would be individuals, not other foundations and trusts. Also, once the value of the assets has been reported, neither it nor the interest earned should be included again in a subsequent report—for example, after the death of an individual who set up a charitable remainder trust.
- **Insurance:** A member school must be named both beneficiary and irrevocable owner of an insurance policy before a policy can be recorded as a gift. Schools should report the cash surrender value of the policy when given, rather than its face value, as the amount of the gift. If the donor pays further premiums on the policy, the school should include the entire amount of the premium payments in its gift totals. If the school elects to pay the premiums, it should consider those payments as operating expenditures and not report increases in the cash surrender value as gifts. The difference between the cash value of a policy at the time it is given to the school and the insurance company's settlement at the death of the donor should NOT be reported as a gift. However, when a school receives the proceeds of an insurance policy in which it was named beneficiary but not owner, the full amount received should be reported as a gift on the date received.

INSTRUCTIONS FOR PART I - SUMMARY OF ALL GIFT INCOME

All (100%) of your gift income should be reported somewhere in Part I. These instructions provide detailed definitions for the column and row/line categories used in Part I.

Enter bequests only under Individuals in columns A or B of Part I. Bequests given by donors without any restriction, regardless of any subsequent designation by the member school, should be reported on line 1 of the summary of all gift income as unrestricted gifts for current operations.

Include corporate foundation gifts, corporate matching gift dollars, and corporate product and property gifts in column D, Corporations, in Part I

Definitions of Sources (columns in Part I.A-B)

Sources of gifts are defined as those individuals or organizations, by type, that transmit the gift or grant to the member school or its foundation or affiliated fundraising organization. In those cases when a contribution passes through several entities—such as from an individual to an organization to the school or from one organization to another organization to the school—the last of the entities through which it passes before being received by the school should be cited as the gift source. Examples: A gift from the personal foundation of an alumnus should be identified as coming from foundations. Contributions made by individuals to a church, and then by the church to a school, should be recorded as a gift from religious organizations rather than as a number of gifts from individuals. **Caveat:** For this report, contributions from business firms made through their sponsored foundations, such as the Exxon Education Foundation and the General Electric Foundation, should be recorded as coming from corporations and businesses.

Individuals (columns A-B): "Individuals" may be categorized as "Alums" or "Friends." ATS defines "alums" as former students who have earned some credit toward an ATS-approved degree offered by the member school, though schools may choose to define this term differently if they wish (e.g., only former students *who earned a degree* from the school). ATS defines "Friends" as any non-alum individuals who give to the member school.

Organizations (columns C-F): See definitions below.

- **Foundations (column C):** Private tax-exempt entities, whether corporate or trust in legal form, that have been established and are operated exclusively for charitable purposes. **Caveat:** Not all grant-making organizations that use the word "foundation" in their titles should be included in this category. The National Science Foundation, for example, is not a private tax-exempt entity.
- **Corporations (column D):** Corporations, partnerships, and cooperatives that have been organized for profit-making purposes include corporations owned by individuals and families and other closely held companies. Also included in this category are business sponsored foundations (i.e., those organizations that have been created by business corporations and that have been funded exclusively by their companies). Also included are industry trade associations. **Caveat:** A distinction should be made between a gift paid from the business account and one from the personal account of a person who operates a personal or family-owned business or is a participant in a partnership or cooperative. A check drawn from a business account should be credited to the corporation category for the purpose of this report. Also, certain private foundations carry names that may cause them to be confused with corporations and businesses. As an example, the Ford Foundation was established with the personal gifts of Henry and Edsel Ford, not by the Ford Motor Company; therefore, gifts from the Ford Foundation should be included in the totals reported under foundations and trusts. Gifts from the Ford Motor Company Fund, as well as those from the General Electric Foundation and the Quaker Oats Foundation, are from business-sponsored foundations and should be reported under corporations and businesses. Guidance may be obtained from the [Foundation Directory](#), which cites the principal donor of each foundation's assets.
- **Religious Organizations (column E):** Includes churches, synagogues, and temples and their denominational entities, hierarchies, orders, and service groups. Sources from religious organizations should include gifts as well as ecclesial assessments, subsidies, and apportionments used for operations.
- **Other Organizations (column F):** All organizations not defined above as foundations, corporations and businesses, or religious organizations. Examples include fraternal organizations. Alumni/ae association gifts should be counted as coming from alums. **Caveat:** Seminary or divinity member school-affiliated foundations and associations (as well as alumni/ae association chapters) that have been organized solely for the support of the school with which they are affiliated should be considered a part of the school itself. As an example, a gift made by an alum to a chapter of her school's alumnae organization should be recorded as a gift from alums rather than from other organizations.

Definitions of Purposes (rows/lines in Part I.A-B)

With one exception, report a gift's purpose as it was specified by the donor. In other words, how the member school chooses to use unrestricted gifts has no bearing on their status as unrestricted gifts—they should be reported as UNRESTRICTED. The one exception is Charitable Remainder Trusts. Regardless of any donor-specified restriction, these gifts should be included on Endowment: Income Restricted (line 6) because, by their nature, this is how they effectively must be treated by the school, given the form in which they were provided by the donor.

Part I.A Gifts for Current Operations (Annual Fund Gifts)

- **Unrestricted (line 1):** Gifts in any form given as part of the member school's annual fund efforts, given by donors without any restriction, regardless of any subsequent designation by the school for current operations (gifts for endowment or to construct facilities are report in Part I.B). In cases where the donor expresses a preference but leaves usage decision to the school, the gift should be reported as unrestricted. For purposes of this report, matching gifts from corporations should be reported as unrestricted unless company-specified terms of the matching gift state otherwise.
- **Restricted (line 2):** Gifts for current operations that have been restricted by the donor for a particular purpose, e.g., student scholarships. Formerly, this section of DF-1 listed a half dozen or more specific purposes (e.g., academic divisions or research) but those specific purposes were rarely used by member schools so are deleted here.

Part I.B Gifts for Other Purposes (Not Annual Fund Gifts)

- **Property, Buildings, and Equipment (line 4):** Gifts of both real and personal property for the use of the member school, as well as gifts made for the purpose of purchasing buildings and other facilities (e.g., library) or land for use of the school; constructing or providing major renovations of building and other facilities (e.g., library); and retirement of indebtedness. As an accounting convenience, gifts of \$10,000 or less used to purchase, renovate, or construct a facility may be considered as restricted for Current Operations: Operation and Maintenance of Physical Plant.
- **Endowment: Unrestricted Income (line 5):** Gifts restricted by donors for endowment but not bearing any restriction from the donor as to the use of the income the endowment produces. Include here unrestricted funds considered to be "quasi-endowment" or similar funds.
- **Endowment: Restricted Income (line 6):** Those gifts added to the endowment funds of the member school by donor direction, from which the income is limited by the donor for specific purposes or programs. Charitable remainder trusts should be included in this category whether the remainder interest has been restricted for endowment or not. The endowment funds are those that are required by donors to be retained and invested for income-producing purposes. A gift of property that is not used for institutional purposes but rather to produce income available to the education program should be considered endowment. Also, a gift of property that is retained for future sale or development should be considered endowment, even though income from it may be deferred until its sale or development. Include here unrestricted funds considered to be "quasi-endowment" or similar funds. **Examples:** A local businessman donates a motel he owns with the understanding that it will be sold, and the proceeds used to create an endowment honoring his deceased wife. A second businessman donates a motel, located near campus, but specifies that it is to be used as dormitory space. The first gift should be reported here under Endowment: Restricted Income; the second under Property, Buildings, and Equipment (line 4).

Part I.C Total Gifts for All Purposes

- **Line 8 (Grand Total of All Gifts):** This field is automatically calculated by adding the totals from line 3 in Part I.A and line 7 in Part I.B.
- **Line 9 (Capital/Comprehensive Campaign):** This question allows comparative data among member schools to be filtered by whether the school is actively engaged in a capital or comprehensive campaign, since such campaigns typically generate unusually high donations.
- **Line 10 (Development Office Focus):** This question allows data comparisons to be made based upon whether the development office represents only the member school or represents another entity (e.g., university advancement office or diocesan advancement office).
- **Line 11 (Development Office Size):** This question helps interpret the development data in light of the size of the development office (in staff FTE, using the member school's definition of full-time equivalency). For example, if the school has a full-time development officer, two half-time development staff, and the president spends half of his/her time on development, the FTE would be 2.5.

INSTRUCTIONS FOR PART II—SELECTED DETAILS ABOUT GIFTS REPORTED IN PART II

A. Donor Retention, Recapture, and Acquisition

1. **Number and percentage of donors this past year who also gave the previous year (donor retention):** Count those donors who meet the label description.
2. **Number and percentage of donors this past year who have given before but not the previous year (donor recapture):** Count those donors who meet the label description.
3. **Number and percentage of donors this past year who have never given before (donor acquisitions):** Count those donors who meet the label description.

B. Alum Giving

Alums are defined in the note (*) in Part I) as former students who have earned some credit toward an ATS-approved degree offered by the member school, though schools may choose to define this term differently if they wish (e.g., only former students who earned a degree from the school).

1. **Number of alums on record:** Count those living alums for whom the member school has current contact information and whom the school may legally contact.
2. **Number of alum donors for all purposes:** Count those living alums who donated to the member school for any purposes—both current operations and for capital or endowment purposes.
3. **Number of alum donors for only current operations:** Count those living alums who donated to the member school only for current operations.

C. Board Giving

Members of the governing board (current, honorary, emeritus, or advisory—both for the member school itself and for any foundation) contributing gifts for either current operations or for capital purposes (lines C.1 and C.2). Count the number of board members making one or more gifts (not the number of gifts) and the total dollar amount of all those gifts. Do not count here gifts that the board member may have “caused” to be given by a corporation or foundation over which they exert influence (see Part III).

1. **Number of board donors for all purposes:** Count those board members (as defined above) who donated to the member school for any purposes—both current operations and for capital or endowment purposes. Also count the total dollar amount of their giving.
2. **Number of board donors for only current operations:** Count those board members (as defined above) who donated to the member school only for current operations. Also count the dollar amount of their giving for current operations.
3. **Percent of board giving:** Count only those board members whom the member school would normally consider in this category (as defined above). For example, a stand-alone school that has a 15-member governing board, but no advisory board, would use 15 as the denominator to calculate this percentage. A school related to another entity with a 30-member governing board for the total institution and a 10-member advisory board for the school would use 10 as the denominator to calculate this percentage. If a stand-alone school with a 15-member governing board also has 5 emeritus trustees, then the school might use 20 as the denominator to calculate this percentage. In no cases should the percentage exceed 100%.

D. Faculty/Staff Giving (for all purposes)

1. **Number of faculty/staff donors (for all purposes):** As noted in the form itself, count only those who serve at least half-time in the member school (which is the definition of “full-time” used in the ATS Annual Report Forms; see Form PF-1). Also count the total dollar amount of their giving for all purposes.
2. **Percentage of faculty/staff giving:** As noted in the form itself, count only those faculty and staff who serve at least half-time in the member school when calculating this percentage.

E. Giving by Size of Gifts (for all purposes)

Lines 1-5: The ranges of gifts (“gift bands”) listed here are an attempt to provide a reasonable breakdown of gift sizes without being too detailed. The first two columns (# and \$) request data for living donors, while the last two columns request the same data for donations (“bequests”) from deceased individuals via wills or other types of testamentary gifts.