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CASE WESTERN RESERVE UNIVERSITY

Case Western Reserve University

University Relations

Office of Information Services

Orientation Manual



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History and Statement of Activities of Information Services

The mission of the Information Services department is to support Case Western Reserve University in serving society as a leading center for education, research, and world and community leadership. This is accomplished by providing high quality technology and information management services for advancement professionals in the schools and in central University Relations, including:

- Prospect research and identification
- Reporting & data analysis
- Gift & bio data administration
- Prospect management & tracking
- Advancement systems
- Desktop computer support
- Central files

Case Western Reserve University administration set policy in the early 1970s that all charitable non-governmental gifts and grants were to be processed through the Office of Information Services. Prior to the inception of Information Services gift records were handled by individual departments, offices, and associations throughout the University, with no real congruity of procedure, nor true reckoning of the total of gifts, intangible and tangible, bestowed upon the school and its entities. The repercussions from this random acceptance of assets proved to be unacceptable from administrative, legal, and accounting standpoints.

As a centralized operation, Information Services will facilitate prompt acknowledgement and receipt procedures, provide prompt and accurate maintenance to the Alumni and Development database, make more information readily available, provide state of the art technical support, and facilitate the prompt and accurate processing of gifts by the University.

Information Services has met the challenge of phenomenal growth and the implementation of new technologies with growth of its own in staff and in systems, most notably beginning in 1989 when BSR, the premier alumni/development software system was purchased and implemented. During the seventies and eighties, most gifts took the form of cash and checks. Now, as we enter a new century, the Information Services Gift unit routinely processes gifts made by electronic bank drafts, payroll deductions, credit cards, and securities. We look forward to continued evolution and expanded staff expertise.



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Case Western Reserve University Information Services System

Records Information Release Policy Statement

Statement of Purpose:

The Case Western Reserve University Information Services Systems (Wizard) maintains a database of biographical and gift/pledge information about University alumni and friends in accordance with the general needs and expectations of the University community. The information contained in this database is intended exclusively for purposes related to Case's programs.

It is the desire of Information Services to support the ongoing activities of Case Western Reserve University by providing assistance for programs, communications, and events which bring together alumni, donors, and friends of the University. In order to provide the best possible service to those with legitimate needs for such information, and at the same time maintain the confidentiality of the information entrusted to us by our alumni, the following policies have been developed. These policies have been approved by the Vice President for University Relations and will apply to every request for information.

Statement of Information Release Policies:

I. The following may request information from the Wizard database:

A. University-affiliated organizations and alumni constituent groups, in support of approved activities (see list of approved activities below). Those organizations include but are not limited to:

1. Case Western Reserve University Alumni Affairs
2. Case Western Reserve University 'University Relations' personnel
3. Administrative units of Case Western Reserve University
4. Academic units of Case Western Reserve University
5. Athletic units of Case Western Reserve University
6. Central Administration
7. Career Development Center(s)

In cases of dispute about whether an organization has a legitimate affiliation with the University, the final decision will rest with the Associate Vice President for Information Services and CIO, University Relations.



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- B. Other colleges and universities seeking the location of alumni with degrees from both Case Western Reserve University and the requesting institution.
- C. Law enforcement agencies and student loan agencies.
- D. Agencies that assist Alumni & Development Systems in locating Case Western Reserve University's lost alumni (e.g. USPS Locator Service).
- E. Upon establishing their status on our system by providing their social security number (in the case of alumni) or other identifying fact(s), individuals may request public information for an individual. Requests for public information must be made in writing, stating the reason for the requested information.

All requests from anyone else seeking information on another person will be forwarded to that person so that he/she can decide whether or not to contact the requestor. No information will be released for those records coded "Do Not Mail" indicating the alumnus or alumna has requested no University contact.

All requests for information from members of the media must be referred to the Case Western Reserve University Office of Public Affairs or similar professional school office.

II. **Following is information that may be released from the Wizard database:**

Information available for release is confined to "public information" which is limited to:

1. Full name
2. Address
3. Degree(s) and date of degree(s) awarded by Case Western Reserve University
4. School(s) from which degree(s) was/were granted with major field of study

"Public information" will be provided only to those requestors identified in I.A through I.E above.

Federal law severely restricts the amount of information that may be released on current students. No information on students will, therefore, be released based on data maintained by Wizard. All requests for information on current students should be forwarded to the appropriate Registrar's office.



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Information provided to volunteer alumni constituent groups will be limited to those alumni who are affiliated with the requesting group.

III. The following statements specify the acceptable internal uses of information from the alumni database:

A. Information Services will make available information from its database for the support of approved, University-related activities. Approved activities include the following:

1. Alumni relations
2. Development
3. Public relations
4. Government relations
5. School/department communications to alumni/constituents
6. University-sanctioned research
7. Continuing education programs
8. Student recruitment

In cases of dispute about what constitutes an approved activity, the final decision will rest with the Associate Vice President for Information Services and CIO, University Relations or his designee.

B. Information maintained by Information Services is not available for release for non-related commercial or political purposes.

C. If the information provided will result in the preparation of lists or directories that are to be published in book, magazine, newsletter or other forms for general distribution among alumni groups, prior to publication each individual who might be included must be provided the opportunity to indicate in writing whether he/she wishes to be excluded.

D. Requestors of data from Information Services may contract the services of outside vendors (e.g. data processing consultants, direct mail firms, marketing and merchandise firms, etc.) to process and/or distribute information obtained from Wizard. In these cases:

1. The vendor must agree to use the information only for the purpose intended by the University client. The sale or transfer of the information by the vendor is strictly prohibited.



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2. If the project in question results in the publication of directories or lists as identified in III.C. above, the procedures outlined in III.C. must be followed prior to publication.

3. The vendor must ensure the prompt return of any University owned computer tapes or electronic files or software provided in fulfillment of the contract.

4. In all cases involving the use of outside vendors or contractors, the absolute confidentiality of the information provided from the alumni database is the responsibility of the requestor.

IV. Formats available for distribution of information.

Information may be obtained in the form of lists, labels, computer tapes, diskettes, and downloads by authorized university representatives in support of approved activities as noted in III.A of this document. It is the responsibility of the unit requesting information to maintain the absolute confidentiality of that information as specified in this policy statement.

For the general Alumni constituent group, the preferred source for dissemination of public information is the on-line Alumni Directory. Information Services understands that Alumni serving the University in a volunteer capacity may require more extensive information. Biographic information will be released to Alumni Volunteers providing they 1.) read and sign this policy agreement indicating understanding of and agreement with this policy and 2.) they agree not to create any electronic list or local database of the requested data. The data is to be used solely for the purpose indicated by the Alumni Volunteer when requesting the information and is to be destroyed in a responsible manner once the purpose has been fulfilled.

At no time will gift/pledge data or data pertaining to the prospect management system be released to alumni, alumni volunteers, or other constituents outside of the university community without the express approval of the Associate Vice President for Information Services and CIO, or his designee.

V. Compliance with the above policy.

Failure to abide by any of the policies stated within this document may result in denial of access to information contained in the Wizard database. Request for re-instatement of access to this information must be approved by the Associate Vice President for Information Services and CIO, University Relations or his designee and must include written assurance of future compliance with these policies.



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AGREEMENT:

"I the undersigned have read and understand the policies of Case Western Reserve University Information Services Systems (Wizard) regarding the use of information provided from the Wizard database. I agree to use the information provided only for the approved University program(s) as stated above.

Furthermore, I understand that the use of the information for political or commercial purposes is strictly prohibited."

Printed Name

Signature



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Gifts Processing

Definitions of Terms Used in This Manual

Each of the policies contained in this manual provides descriptions and definitions pertinent to that particular topic. As such, some of the more generic terms used in Development Services may not be adequately described. Below is a list and description of these commonly used terms.

Gift: A voluntary transfer of things of value from individuals, industry, foundations and other sources to the University for either unrestricted or restricted utilization in the operation of the University, for which the University has made no commitment of resources or services, other than the possible agreement to the designation of the use of the gift by the donor. Gifts usually take the form of cash, checks, securities, real property, or personal property

Case is a 501(c)(3) tax-exempt organization and is qualified as such in that it is "...organized and operated exclusively for...scientific...or educational purposes... no part of the net earnings...inures to the benefit of any private shareholder or individual...".

No one should make a gift to the University where he or she stands to receive private gain from the gift and the University should not accept such a gift or provide such assurances.

Grant Revenues: received by the University from individuals, corporations, foundations, and other sources, for the support of University programs and projects. Grants normally fall into two categories:

(1) Non-Specific Grants are those received by the University in support of restricted programs or projects, but which do not result from a specific grant proposal, no specific resources or services are committed, and no accounting of the use of the funds is required.

(2) Specific Grants are those received by the University in accordance with the terms of approved grant proposals for specific programs and projects. Commitments of University resources or services are made as a condition of the grant, and an accounting of the use of the funds may be required by the grantor.

Contracts: Restricted payments received by the University from various entities, made in accordance with the terms of contracts entered into by the University to conduct specific programs.



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Expendable: Gifts, grants, and contracts, given or paid to the University, which are to be expended in support of various programs or projects.

Non-expendable: Gifts or bequests, given to the University, to establish or increase Endowment Funds and to become non-expendable/non-lendable principal of the Endowment Funds.

Unrestricted gifts or bequests: Given to the University, wherein the donor has not specified how the gift or bequest is to be utilized.

Restricted gifts, grants or contracts: Given or paid to the University, wherein the donor or granting and contracting organization has specified that the gift, grant, or contract is to be used to support specific programs or projects.

Operating Funds: Money applied directly to meet regular, ongoing expenses incurred in the general operation of the University. Operating Funds may be designated to specific purposes or other times unrestricted as to use.

Capital Funds: Resources earmarked for (1) building construction, renovation or remodeling; (2) equipment; or (3) books and other non-disposable items.

Endowment Funds: Endowment Funds are monies to be kept intact and invested; a portion of the earnings from which are applied to purposes designated at the outset by the donor. The proportion of earnings applied in this manner and the proportion reinvested for growth of principal are determined by the Board of Trustees.

Quasi Endowment Funds: The Board of Trustees, upon recommendation of Administration, can decide to retain and invest funds. There are two types of quasi endowments: unrestricted and restricted. Concerning the unrestricted, the Board has the right to decide at any time to expend the principal of such funds and to designate how the income is to be spent. As to the restricted, while the Board decides to establish an endowment account with the funds, neither the principal nor the interest may be used for any purpose other than that designated by the donor.



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Gift Processing Policies

Affecting Gifts & Pledges

The following is a summary of policies, or standards, which affect either the gift entry process or the status of a gift:

Matching Gifts

1. In order to record a matching claim, three criteria must be met. First, there must be a "Business Affiliation" record (Employment record) between the donor and the matching entity. Second, the matching entity must have a 'Y' indicated in the 'Matching' field on Part 1 of the Organization Information screen indicating that it has an active matching program. Third, the donor must have a corresponding 'Y' on their business affiliation record. This is automatically done when the relationship is established, but can be overridden.

2. The Matching Gifts data entry position within the Gifts Processing unit is responsible for ensuring that all organization matching program information is current and properly maintained. Only this person should perform any modifications to this information. In the absence of this position, recommended changes should be brought to the attention of the Associate Director of Development Services or to the Manager of Biographical Maintenance.

Additionally, the Matching Gifts data entry position will, as necessary, create and maintain a 'Matching' address record for organizations. This record will be used to identify where to send matching gift applications and provide other pertinent information.

Matching claims will be automatically created based on the ratio and minimum and maximum amounts contained in the Organization Information record. This amount can be overridden during gift entry if it is a known fact that there will be an exception made. These exceptions should be noted and brought to the Matching Gift data entry position's attention. At the time the claim is created the presence, or lack of, a matching gift application will be noted. If no form was submitted, a reminder to send a form will be printed in the gift acknowledgment letter. At the end of the fiscal year, if no form has been received, the claim will be deleted.

Pledges

Pledges are only to be recorded when full payment is expected at some point in the future. There must be some document, either from the donor to the University or from the University to the donor, outlining the pledge agreement.



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NOTE: Pledges made as a result of calling by the official Student Calling Center or special volunteer telethons are exempted from the requirement that there be a document signed by the donor or the university, since the pledges are secured from a telephone conversation. Pledges will be recorded from the forms filled out by the student callers or the volunteer callers.

Financial Accounting Standards Board statement FASB116 requires non-profit organizations to regard pledges in much the same manner as accounts receivable. As such we must have a very good understanding of the donor's payment intentions/schedule so that future anticipated payments can be value-dated. Furthermore there must be proof that pledges are in good standing. Pledges not in good standing, for which there is no amplifying correspondence with the donor outlining revised payment terms, are subject to direct investigation by our auditors. If full payment is received at the same time a pledge" is made, no pledge record should be created.

Pledges can be over-paid. In other words, if the final payment against a pledge will cause the sum of all payments to exceed the original pledged amount, Wizard will accept the payment without requiring a modification to the pledged amount. It is the policy of Development Services to increase the pledge to reflect the total sum of the payments. This situation will most likely occur when the payment is made by a gift of securities. If, however, the donor specifically indicates they are increasing their pledge, the pledge record must be modified and, if necessary, rescheduled.

Pledges of a donor's assets should be documented, committing to a specific dollar amount that will be paid according to a fixed time schedule. A pledge can be made only by the entity exercising legal control over the assets to be given. Therefore, an individual cannot make a pledge that includes anticipated matching contributions from an employer or some other source. Nor can an individual commit funds that may be applied for through a donor-advised fund or community foundation. An enforceable, countable pledge includes only those funds that will be given by that legal entity.

Pledge Reminders

Pledge reminders will automatically be generated within 45 days of the date of the pledge (for Annual Fund pledges) and/or in accordance with the payment schedule provided by the donor. This will occur as long as there is an outstanding balance on the pledge, so donors with payments due will receive a pledge reminder each month until the outstanding pledge payment schedule is paid.

If no payment has been made on Annual Fund pledges by the end of the fiscal year, Annual Fund pledges will be "washed" or canceled provided the pledge does not have a payment schedule that extends past the first day of the next fiscal year. For



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example, if a pledge is secured on May 1, 2003, and the donor does not specify a particular payment schedule, Development Services will enter the pledge and set the first payment due as of July 1, 2003. Since there is a payment schedule that is greater than June 30 (the end of the fiscal year), this pledge will not be “washed” or canceled at the end of the fiscal year.

Non-annual fund pledges are not washed systematically, however non-annual fund pledges are audited annually. The Development Services Office notifies the appropriate development officer on non-annual pledges that have late or no payments prior to washing these pledges. The development officer is asked to contact the donor and see whether a new payment schedule can be set up. If so, the change in payment schedules will be made.

Legal & Soft Credit

Legal credit is given to the entity from whom a contribution is received. They could "legally" treat their gift as a charitable contribution. Soft credit is given to show affiliation with a gift. Soft credit donors cannot regard the gift as a charitable contribution.

The Wizard System will create soft credit for every gift/payment equal to the primary legal gift/payment amount. This soft credit amount can be overridden to an amount less than the legal amount of the gift, but never in excess of the legal amount.

If there are associated donors for a gift, the soft amount initially will be set equal to the legal amount of the gift. As above, this amount can be overridden to an amount less than the legal amount, but not in excess of the legal amount.

In following the above, it is obvious that the sum of all soft amounts associated with a single gift can exceed the legal amount. This is acceptable. Wizard will not, however, permit the sum to be less than the legal amount.



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Joint Giving Policy

In order to remain consistent with the new acknowledgment policy that stipulates both spouses will be acknowledged for a gift or pledge, the Office of Gifts Processing will credit BOTH SPOUSES for a donation to the university.

How the new Joint Giving Policy works:

If both spouses are alumni from the same school, each will receive 50% legal credit and 100% soft credit for the donation. However, if a donor has a pledge in the system, the pledge will be paid off with 100% legal credit to the donor making the pledge. The spouse will receive 100% soft credit for the payment.

If the spouses are alumni from different schools, the primary donor is credited with 100% legal credit and 100% soft credit. The spouse of the primary donor will be credited with 0% legal and 100% soft credit. The primary donor is the alum indicated on the backup or the alum from the designated school of receipt of the donation.

If both spouses are friends of the university, the primary donor will receive 100% legal credit and 100% soft credit for the donation. The spouse will receive 0% legal credit and 100% soft credit. The primary donor is the person who signed the check or who sent in the backup.

Donations to the Memorial and Honor Gifts program will not be split, however, both spouses will receive credit for the donation.

Any instruction from the donor on the designation of the gift always takes precedence over these policies.



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Requirements for Recording and Modifying Gifts and Pledges

There is only one requirement for recording a gift: The actual gift must be in hand! There are, however, a few circumstances under which we can record a pledge or modify an existing pledge or gift. For purposes of the discussion below, only legal (gifts made by the donor), as opposed to soft (gifts made on behalf of the donor), pledges and gifts are being considered.

Pledges may be recorded:

- When obtained through an authorized telethon, such as the Student Calling Center, and submitted to the Gifts Processing unit.
- When instructed in writing by the donor, with Gift Processing having a copy of the pledge document. Signed letters of intent and/or a letter from the donor or the donor's trustee satisfy this requirement.
- When the donor makes a verbal commitment to a member of the Development staff who confirms his or her understanding of the pledge by a letter to the donor. Gifts Processing must have a copy of this correspondence. Memos to "file" or internal memoranda to Gifts Processing are not sufficient. Some Annual Fund pledges are made verbally to Development Officers. Gifts Processing will record these verbal pledges provided the Development Officer submits the information regarding the pledge in writing via email or memorandum and includes the amount of the pledge and the payment schedule.

Under no circumstances may an existing pledge or payment be modified without Gift Processing having written documentation. This may come in the form of a letter from the donor or a letter to the donor from a member of the Development staff. The only exceptions to this rule are the yearly write-offs of Annual Fund pledges, corrections of errors made by Gift Processing, and personal contact by the donor.

Soft pledge and gift amounts can be modified as long as the request is in writing.



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Office of University Relations: Pledge Recording Policy

Only legally enforceable, unconditional intents to give will be entered as pledges in the Wizard system. In order to enter a pledge from an individual or an organization, there must be some document, either from the donor to the University or from the University to the donor, outlining the pledge agreement. (Pledges acquired by the Student Calling Center are exempted from this requirement.) Financial Accounting Standards Board statement FAS116 requires non-profit organizations to regard pledges in much the same manner as accounts receivable. As such the University must have a very good understanding of the donor's payment intentions/schedule so that future anticipated payments can be value dated.

Pledges of a donor's assets should be documented, committing to a specific dollar amount that will be paid according to a fixed time schedule.

Only legally enforceable, unconditional pledges will count toward goals and attainment calculations.

Types of Pledges:

a. Straight pledges: A legally enforceable unconditional promise to give money to the University over a defined period of time (ideally not more than 5 years), to be paid solely with assets belonging to the individual or the organization. Straight pledges will count toward goals and attainment calculations.

A pledge can be made only by the entity exercising legal control over the assets to be given. Therefore, an individual cannot make a pledge that includes anticipated matching contributions from an employer or some other source. Nor can an individual commit funds that may be applied for through a donor advised fund or community foundation. An enforceable, countable pledge includes only those funds that will be given by that legal entity. (1)

b. Conditional pledges: Conditional pledges are those that place requirements on the institution to perform some task or take some sort of action that it might not otherwise initiate. A conditional pledge may also depend on some future event over which neither the institution nor the donor may have control. Conditional pledges will be entered into the Wizard system but will **NOT** count toward goals or attainment calculations.

c. Pledge intentions: An intention to pledge will be entered into Wizard if the donor expresses intent to give but the pledge is not legally enforceable per the donor's written agreement, or the donor has not provided the institution with a written intent to pledge, therefore rendering the pledge unenforceable. Intentions will be



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entered into the Wizard system but will **NOT** count toward goals or attainment calculations.

d. Annual Fund pledges: At the close of the fiscal year, all open annual fund pledges that do not have a payment schedule date greater than June 30 will automatically be written off.

The Office of Information Services will conduct a monthly review of all open pledges to ascertain their viability and the likelihood of their fulfillment.

(1) From Case Management Reporting Standards, Standards for Annual Giving and Campaigns in Educational Fund Raising, Third Edition, 2004, page 40.



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Methods of Giving

The standard method of making a contribution, mailing a check or delivering cash, is not the only form of payment mechanism available through Development Services. On this, and following pages, other payment mechanisms will be described.

Foreign Currency: Foreign currency, US dollars drawn on foreign banks, and foreign "dollars" may all be submitted and treated as gifts. The internal procedures vary depending on the nature of the item submitted for processing, but the result is the same. The donor will receive credit in US dollars for the amount the gift is valued at, based on current exchange rates, as of the day of receipt.

Case incurs what can amount to substantial bank fees to process these gifts. Foreign currency/checks drawn on foreign banks are assessed a per item handling fee. US currency items drawn on foreign banks will be assessed fees also. For this reason we should discourage a donor from sending a gift that is not in US denomination and drawn on a US bank.

Payroll Deduction: Case Employees are eligible to make charitable contributions to Case via payroll deduction. These are post tax deductions. If they are interested, the employee should contact Gifts Processing to set up a recurring deduction. The deductions occur every month for a pre-determined static amount. The amount can be changed, and the deduction can be stopped at any time by contacting Gifts Processing.

Bank Drafts: A donor may elect to have Gifts Processing electronically debit their checking or savings account regardless of where they bank. These drafts are established for one time gifts as well as for indefinite periods and may be stopped when Gifts Processing receives a written request from the donor. Case calls the bank draft program EZ Giving. The donor completes an EZ Giving form and returns it to Gifts Processing. Once a month, Gifts Processing personnel will debit the donor's specified amount from the donor's account. Bank debits can be done on the first of the month and the 15th of the month. (See Exhibit A)

Credit Cards: Case can process VISA, MasterCard, Discover Card, and American Express credit cards. Development Services must be provided with the name as it appears on the credit card, the name and address of the donor, the credit card number and expiration date, and an amount to process this type of gift. It is not necessary to be in possession of the credit card. Extreme care must be taken in delivering credit card information to Gifts Processing. We must be careful to ensure that the credit card information does not fall into the wrong hands.

Wire Transfers: A donor may wish to initiate a wire transfer to facilitate a gift to Case. This can be expected for large sums of money and particularly at the end



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of the calendar and fiscal years. Wire transfers are handled by the Treasurer's Office. The office can be reached at (216) 368-4306. (See Exhibit B)

Development Services will be notified by the Treasurer's Office when wire transfers occur. The gift will be recorded into the system with proper evidence of the wire transfer.

Transferring Securities to Case

When a donor indicates a desire to make a contribution in the form of a marketable security, the Treasurer's Office must be contacted.

The preferred method of delivery of stock is by DTC. The Treasurer's Office (Tony Fatica, x4306) will discuss specific DTC instructions with our donor's broker. Ideally, the donor should be directed to advise the broker of intent, and instruct her or him to call the Treasurer's Office for further details. In the meantime, the form on page 19, "Gift of Securities Tracking System," should be completed and forwarded by fax (368-4619) to Development Services and to the Treasurer's Office (368-8690). (See Exhibit C)

When the security transaction is complete, the donor will receive a standard gift acknowledgment indicating the type and number of shares received and the value date.



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To Establish New Account Numbers

Depending on the destination and nature of funds given to Case, an account number may need to be established permanently to house the funds. Specific procedures for account number establishment can be found by contacting the Budget Office for University General accounts, or the Budget Officer at the school or college the account will be administered.

It must be emphasized that the Development Services Gift Processing unit does **not** create account numbers for operating accounts, nor does it facilitate the creation of operating accounts. It may, however, provide guidance concerning the creation of an account. Gift Processing can and will establish holding accounts for new endowment gifts.

Gift Processing can and does temporarily house funds in a holding account until a new account is established. This is done to ensure that no money is held from deposit or acknowledgment activities simply for lack of an account number. Monies deposited into the Development Services holding account may not be spent, nor will they earn interest until transferred to a valid account. Holding accounts are readily identified as allocations beginning with "H".

Establishing Endowment Funds

An endowment fund may be established in both the general ledger and the Wizard system upon receipt of a pledge with a payment or an outright gift. In other words, in order for a new endowment holding account to be established, at least a portion of the donation must be received from the donor. Holding accounts will not be set up for pledges only. Steps for establishing endowments are:

1. The Manager of Gifts Processing will have the sole responsibility for completing the holding account number request form which includes (a) the name of the endowment fund (b) the school/program to which the endowment fund income will be distributed, (c) the person responsible for completing the resolution. Information concerning income distribution, the purpose of the endowment fund, and related data is needed to complete the form.

2. The form or an email form must be sent to the Controllers Office so that a new holding account can be established.

Pledges to new endowments for which no payments have been made may be recorded in the Wizard system using a "dummy account number". Once a payment is received and a holding account can be established, this fictitious account will be modified to reflect the actual new holding account number.



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Second Party Gifts

The CASE/NACUBO Management Reporting Standards for Educational Institutions (1982) states on page 4: "In those cases where a contribution passes through several entities - such as from an individual to an organization to an institution, or from an organization to another organization to an institution - the last of the entities through which it passes before being received by the institution should be cited as its source."

Therefore, a gift to Case made by an organization on behalf of an individual or other donor will be credited to the entity distributing the gift to the University. Such gifts will include, but not be limited to, gifts from family foundations, community foundations, family or closely held corporations, and other donor directed gifts which are not personally given.

All such second party gifts may be entered as soft credit or "on behalf of" gifts under the individual records designated to receive gift credit by the second party. This ensures proper recognition and gift accounting. This is done only when specifically requested by an appropriate Development Officer.

Corporate Checks-Personal Records

Under no circumstances should a corporate contribution be recorded on an individual's record. Not only does this apply to matching gifts, but any other corporate gift. Exceptions may be found, but they will be handled on a case-by-case basis.

Not only does this falsify information available in official IRS matters, but it negatively affects corporate fund-raising totals. Furthermore, the Management Reporting Standards specifically states that, "A check drawn from a business account should be credited to the CORPORATIONS AND BUSINESSES category...".

We recognize that, for some donors, there is slight difference between personal and business checking accounts, but we must abide by the above standard. We may lessen the concern and give intentioned credit to the donor by inserting the following on the comment line for the gift: On behalf of [Name of individual].



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Campaign Reporting Standards

I. Campaign Period

For purposes of these standards, the "Campaign Period" refers to the total time encompassed by the active solicitation period for the campaign, including the advance gifts phase.

II. Pledge Payment Period

The pledge payment period should not exceed five years.

III. Principles of Campaign Counting

The principles for counting campaign gifts are:

(1) only those gifts and pledges actually received or committed during the specific period of time identified for the campaign should be counted in campaign totals.

(2) exceptions to subsection (1) above may be made and gifts and pledges made prior to the start of the campaign may be "grandfathered" only if they meet one of the following three criteria:

(a) the gift or pledge was made with the explicit understanding that it would be counted in campaign totals;

(b) the gift or pledge was a challenge grant which will be met during the campaign period;

(c) the gift or pledge was in support of a capital project which will be a fund-raising priority in the campaign period.

(3) the value of any canceled or unfulfilled pledges must be subtracted from campaign totals when it is determined they will not be realized.

(4) exceptions to the above guidelines may be allowed at the discretion of the Vice President for Development or his/her designee.

IV. Advance Gifts Phase/Nucleus Fund Phase

The advance gifts or nucleus fund phase is that period of time prior to public announcement of the campaign, or the campaign's official goal, during which pace-



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setting gifts are sought from individuals and organizations closest to Case. As indicated above, the advance gifts phase is a part of the Campaign Period.

Credit for gifts received in the advance gifts phase of a campaign shall be given for all gifts and pledges made during the advance gifts phase.

V. Types of Gifts

The campaign can be a broad-based comprehensive campaign which will include, but not be limited to, gifts of cash, marketable securities, closely held stock, real property, tangible and intangible personal property, deferred life income plan and charitable lead trust gifts, remainder interests in residences and farms, life insurance, bequest and other testamentary gift intentions, gifts-in-kind, and private grants. The Gift Acceptance and Disposition Policy of Case, as may be revised or amended in whole or in part, shall remain in full force and effect during the campaign period and thus gifts of real property, certain tangible personal property, non-publicly traded securities, and other types of non-liquid assets, may require the approval by the Vice President for Development. Exclusions from campaign totals are set forth in Section VIII.

VI. When to Report Gifts

Outright gifts should be reported only when assets are transferred irrevocably to the institution. Deferred gifts should be reported only when assets are transferred or, in cases where no assets are transferred, when a legally binding deferred pledge agreement or other irrevocable document is consummated with the institution.

VII. Pledges

(1) **Oral Pledges:** Oral pledges should not be reported in campaign totals. On the rare occasion when special circumstances may warrant making an exception, the advancement officer should write the individual making an oral pledge to document the commitment, place a copy of the written commitment in the donor's file, and gain specific written approval from the Vice President for Development.

(2) **Pledges of Cash:** Pledges of cash should be documented and should commit to a specific dollar amount that will be paid according to a fixed time schedule. The pledge payment period, regardless of when the pledge is made, should not exceed five years. Therefore, a pledge received even on the last day of the campaign is counted in campaign totals and may be paid over a five-year period.

(3) **Testamentary Pledges (Will Commitments):** Will commitments should be documented with either a letter of intent from the donor, or preferably, a copy of the donor's Will.



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VIII. Exclusions

The following types of funds should be excluded from campaign report totals:

- (1) gift or pledges, outright and deferred, that already have been counted in previous campaigns, even if realized during the campaign-reporting period;
- (2) investment earnings on gifts, even if accrued during the campaign-reporting period and even if required within the terms specified by a donor (the only exception permitted to this exclusion would be interest accumulations counted in guaranteed investment instruments that mature within the time frame of the campaign, such as zero coupon bonds);
- (3) earned income, including transfer payments from medical or analogous practice plans;
- (4) surplus income transfers from ticket-based operations, except for any amount equal to that permitted as a charitable deduction by the IRS/Revenue Canada;
- (5) contract revenues;
- (6) contributed services, except for those permitted as a charitable deduction by IRS/Revenue Canada; and
- (7) governmental funds. Campaigns are clearly instruments of philanthropy while governments are channels for the implementation of public policy. While both philanthropy and public policy may be motivated by compassion for others, only philanthropy involves the disposition of privately held resources for the public good. Governmental funds will NOT be reported in campaign totals.



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Case Campaign Counting and Crediting Guidelines

The following policies concerning the valuation of gifts closely follow the CASE Campaign Standards. In regards to valuation of assets transferred to Case, Case will adhere to current IRS regulations for the protection of our donors. As IRS regulations change, our gift valuation policies may also require modification. It should be noted that prior approval by the Vice President for Development is required for the acceptance of all gifts other than (1) cash, (2) publicly traded securities, (3) certain whole life insurance policies, (4) library collections valued at less than \$5,000 or donated specifically to a University library, and (5) certain works of art valued at less than \$5,000 or donated specifically to the University.

I. Pledges of Cash

Pledges of cash should be written and should commit to a specific dollar amount that will be paid according to a fixed time schedule. The pledges payment period, regardless of when the pledge is made, should not exceed five years.

II. Cash/Checks

Cash/checks will be reported at full value as of the date received.

III. Marketable (Publicly Traded) Securities

Marketable securities will be counted at the average of the high and low quoted selling prices on the date the donor relinquished dominion and control of the assets in favor of Case (or the average of the bid/ask in the case of certain securities). When dominion and control has been relinquished by a donor depends upon the method of delivery of the securities to Case. For example, stock electronically transferred to Case is valued as of the date of transfer. Stock in the name of the donor which has been mailed to Case is valued as of the latest date of postmark of either the stock certificate or signature guaranteed stock power. Stock directed by the donor to be registered in the name of Case on the books of the corporation is valued as of the date such stock is so registered. Stock hand delivered to Case by the donor in negotiable form is valued on the date received by Case.

IV. Closely Held Stock

Gifts of closely held stock, approved by the Vice President for Development and exceeding \$10,000 in value, will be reported at the fair market value placed on them by a qualified independent appraiser as required by the IRS for valuing gifts of non-publicly traded stock. Gifts of \$10,000 or less may be counted at the value determined by a qualified independent appraiser (including an independent CPA who maintains the books for a closely held corporation) or at the per-share cash purchase price of the most



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recent bona fide transaction involving such stock (which must have occurred within the 12 months preceding such gift) or at the price such stock is redeemed during the campaign period.

V. Gifts of Property

Gifts of real and personal property, approved by the Vice President for Development, for which donors qualify for a charitable deduction, will be counted at their full fair market value as substantiated by a qualified appraisal and/or I.R.S. Form 8283 by the donor. Gifts-in-kind, such as equipment and software, will be counted at their educational discount value, which, for purposes of these standards of reporting, shall be deemed to be fair market value. When no educational discount value can be determined, especially in the case of donated software, a value of 50% of retail will be deemed fair market value and so counted for campaign purposes.

VI. Irrevocable Life Income Gifts: Charitable Remainder Trusts, Pooled Income Funds, Gift Annuities (Current and Deferred)

Irrevocable life income gifts to Case having a remainder value equal to or greater than 25% according to the I.R.S. tables shall be counted at full market value for campaign purposes.

Example: Donor makes a gift of \$100,000 to a charitable remainder unitrust. Case's remainder interest is calculated under the IRS tables to be \$50,000, or 50%. Donor's gift is thus counted for campaign purposes at its fair market value of \$100,000.

Campaign credit will be given for charitable remainder trusts administered outside of Case, provided Case's interest in such trust is irrevocable and verifiable. With respect to all life income arrangements, whether or not administered by Case, campaign credit shall only be given only to the extent Case remainder interest is irrevocable.

Example: Case is presently the sole charitable beneficiary of an otherwise qualifying charitable remainder trust but the donor has given the trustee the right to divert 50% of the principal to other charities. The donor will thus receive campaign credit for only 50% of the full fair market value of the trust. If the trustee can divert only 25%, however, the donor gets credit for 75%.

VII. Remainder Interests in a Residence or Farm

A gift of a remainder interest in a residence or farm shall be counted for campaign purposes at full fair market value of the residence or farm. An appropriate discount shall be applied where the remainder value is under 25% according to the I.R.S. tables in accordance with the provisions relating to Irrevocable Life Income Gifts.



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VIII. Irrevocable Charitable Lead Trusts

Campaign credit shall only be given to the extent a charitable lead trust is verifiable and Case's interest therein is irrevocable.

A. Irrevocable Charitable Lead Annuity Trust: The aggregate amount of the anticipated annuity payments to be received over the first five years of the trust shall be counted at full value. Anticipated annuity payments to be received in year six and beyond shall be counted at their discounted present value.

Example: Donor establishes a \$1,000,000 CLAT having a seven year term and a 10% payout rate. The annual payments to Case will be \$100,000, for a total of \$700,000 payable over the term of the trust. Donor will receive campaign credit for the first five years of payments -- \$500,000 -- at full value. For years six and seven, donor will receive credit equal to the discounted present value of the remaining income stream based on a then current AFR of 7.6%, which is \$124,330. Donor thus receives total campaign credit of \$624,330 (\$500,000 + \$124,330).

B. Irrevocable Charitable Lead Unitrust: The aggregate amount of the anticipated unitrust payments to be received over the first five years of the trust, after applying the AFR for the month the trust was established as an anticipated income return, shall be credited to the campaign at full value. Anticipated annuity payments to be received in year six and beyond shall be credited to the campaign at their discounted present value.

Example: Donor establishes a \$1,000,000 CLUT having a seven year term and a 10% payout rate. The growth rate of the trust principal is based on the then current AFR rate, 7.6% for purposes of this example. Based on the above assumptions, the estimated annual payments from the trust over the 5 year period are projected to be: (1) \$100,000; (2) \$97,600; (3) \$95,258; (4) \$92,972; and (5) \$90,740 -- or a total of \$476,570 over the five year period. The discounted present value of the income stream to be received in years 6 and 7 based on the then current AFR is computed as \$108,827. Donor thus receives total campaign credit of \$585,397 (\$476,570 + \$108,827).

IX. Realized Bequests and Other Testamentary Distributions

A. Bequests and Revocable Testamentary Gifts: All amounts received by Case by bequest or pursuant to other revocable testamentary plans during the campaign shall be credited at the value received, provided that if such amount was previously credited for campaign purposes as an expectancy, only such amount received in excess of the previously credited expectancy amount shall be counted.



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B. Amounts received from Life Income Plans: Amounts received from life income plans during the campaign of which Case had no prior knowledge shall be counted at the value received. In cases where Case receives amounts from life income plans established with Case's knowledge during the campaign, only those amounts in excess of the previously credited amount shall be so counted for campaign purposes.

X. Testamentary Intentions

Confirmed provisions for Case in wills, revocable trusts or other revocable instruments (including, but not limited to, individual retirement accounts, qualified plan and life insurance beneficiary designations), and revocable beneficiary designations of Case in otherwise irrevocable charitable remainder trusts by donors age 70 or older shall be counted for campaign purposes at their face value. To be counted, such expectancies must be in the form of a specified amount or a percentage of the donor's estate or relevant asset pool, as appropriate, based on a credible estimate of the future value of such estate or asset pool at the time the commitment is made. In the case of individual retirement account, qualified plan or other similar arrangement where the pool of assets will be depleted over time by mandatory distributions, the donor's Will must contain a provision to the effect that any shortfall in the anticipated amount passing to Case be made up from the donor's estate. For verification purposes, at a minimum, there must be written acknowledgment of the commitment by the donor or the donor's attorney with a copy of the relevant legal provisions. The execution by the donor of a Charitable/Deferred Pledge Agreement would be a preferred method of confirming the donor's commitment. The discounted present value of verifiable expectancies shall be calculated as follows:

A. Specific Dollar Gifts: A gift of a specific dollar amount shall be entered into the system at face value after giving consideration to the full range of circumstances preceding Case's receipt of the gift.

B. Percentage Gift: The expected value of the donor's estate or principal pool at the donor's death must first be determined. Once a credible estimate of the future value of the asset pool has been determined, the amount going to Case can be quantified and the face value calculated.

Example: A 65 year old donor leaves 25% of his estate to Case. Donor is the sole owner of a closely held software business currently growing at a 35% annual rate. Donor, whose personal estate is now approximately \$5,000,000 anticipates that his estate will appreciate an average 15% annually over his 20 year life expectancy. Applying a 15% growth factor, donor's estate is estimated to be worth \$81,832,687, and Case's share \$20,458,172, at his death.

C. Miscellaneous: Considering the many sophisticated estate planning techniques now being employed, it would not be surprising to encounter a situation



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where a donor has created, under his will, a testamentary charitable remainder trust or charitable lead trust under which Case is a beneficiary. Each such situation will require individual scrutiny. Some situations may be properly accorded campaign credit while others may not.

D. Miscellaneous: If the value of a donor's estate can not be reasonably estimated, the Will Commitment will be entered at a value of \$1,000.

XI. Life Insurance

To count gifts of life insurance, Case must be the owner and irrevocable beneficiary of the policies.

A. Paid-up Life Insurance Policies: Paid-up life insurance policies will be counted at the cash surrender value, and reported as a current outright gift.

B. Existing Policies Not Fully Paid Up: A life insurance policy that is not fully paid up on the date of contribution, which is given to Case during the period of the campaign, will be counted at the existing cash surrender value and recorded as an outright gift. A pledge of continuing premium payments will be counted at the aggregate of the remaining projected premiums over said five-year pledge period at full value.

C. New Policies: A pledge of premium payments for a new policy over a five-year pledge period will be counted at the aggregate of the projected premiums over said five-year pledge period at full value.

D. Realized Death Benefits: The insurance company's cash settlement amount for an insurance policy whose death benefit is realized during the campaign period, whether the policy is owned by the institution or not, will be counted in campaign totals, provided no gift amounts in connection with said policy (cash value of gifted policy or cash premiums received) were previously counted in campaign totals. To the extent any cash value or premium amounts were previously counted in the campaign period, appropriate adjustments will be made so that only the excess of the settlement amount over the previously counted amounts will be counted.

XII. Wholly Charitable Trusts Administered Outside Case

In the case of a wholly charitable trust administered outside of Case, the fair market value of the trust assets, or such portion thereof, representing Case's irrevocable income interest therein shall be credited as a current gift in the year in which the trust is established. All income from the trust will be treated as endowment income and, thus,



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will not be counted for campaign purposes. The face value of the trust will be counted during the year in which the trust was made known to Case.

In the case of a wholly charitable trust administered outside of Case where the principal of the trust was never entered into the gift system, all income from the trust will be entered as a gift for each fiscal year.

XIII. Non-Government Grants and Contracts

Grant income from private, non-government sources (a.k.a. Private Research Support) will be reported; all contract revenue will be excluded. The difference between a private grant and contract is judged on the basis of the intention of the awarding agency and the legal obligation incurred by Case in accepting the award. A grant, like a gift, is bestowed voluntarily and without expectation of any tangible benefit in return. It is donative in nature. A contract carries an explicit "quid pro quo" relationship between the source and the institution.

XIV. Gifts Associated with Direct Benefits to Donors

(Tickets, Memberships, Auctions, Raffles, Contests)

In accordance with IRS requirements, invitations, reply cards, tickets, letters and other printed materials produced for any fund raising event sponsored by any unit of the University must clearly reflect the fair market value of any benefit to the donor. This applies to all fund-raising events, including those that are underwritten. The following definitions should be kept in mind when reviewing this guideline:

Fund-Raising Event: An activity sponsored by Case for the purpose of fund raising to benefit the University. In exchange for the price of admission, the donor generally receives a benefit or privilege.

Auction: A fund raising event at which guests pay the University or for goods and services donated by third parties.

Benefit: The fair market value of a ticket to any event, of any good or service purchased at an auction, or of consideration associated with membership. In relation to an event, the term benefit applies, but is not limited, to the fair market value of a meal or other food and beverage service, entertainment, performance, or sporting event. The benefit associated with a purchase at an auction is equal to the fair market value of the good or service bought. In relation to memberships, benefit refers to the fair market value of gifts and privileges associated with the level of membership. If the membership results in favorable seating consideration at on-campus athletic events, where no tangible value can be assigned, the IRS requires that donors only claim 80% of the "gift" as a charitable deduction.



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Raffle: A means of raising funds in which each participant buys a ticket for an article put up as a prize with the winner being determined by random drawing. Amounts paid for chances to participate in raffles or similar drawings, and amounts paid to participate in contests for valued prizes, are not regarded as gifts under IRS regulation and do not qualify as deductible charitable contributions.

The concept of benefit, as defined above and as applied to all fund-raising activities, is applied even if the donor does not attend the event but receives a ticket, or does not exercise rights associated with membership.

Questions in regard to acceptable language on tickets and promotional literature should be referred to the Director of Development Services. Care must be taken, however, to ensure that when any benefit is associated with a contribution, applicable literature can not characterize the full face price of the ticket or membership to be a donation, contribution, or gift, nor may such items state the cost of the ticket or membership as being "deductible to the extent provided by law".

Fair market value of tickets should be determined in relation to comparable events. For example, concerts, theatrical and athletic performances should be related to the price normally charged for admission. Dinner and dinner/dances should be related to total expenses before underwriting. A reception or dinner plus performance should take both elements into account. If the event has no counterpart by which fair market value can be measured, then the benefit amount is determined by reasonable estimate by a Case Western Reserve University staff member knowledgeable in such affairs, with such estimates well documented.

In the case of auctions, the fair market value of the items sold shall be printed in a program or announced to the participants before the bidding begins. Only the total paid above and beyond the documented value of items auctioned will be recognized as gifts and processed as such through the Gifts Processing unit. All amounts equal to or below fair market value will be treated as non-gifts and processed as such by the area conducting the auction. Be advised that the actual item sold, if previously donated, has already resulted in Gift-In-Kind credit (see following policy) to a donor. Giving the purchaser of the item credit for the full amount would not only be incorrect in accordance with IRS regulations, but would result in double counting of the gift value.



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XV. Gifts of Non-Monetary Items

Gifts of non-monetary items generally can be regarded in one of four ways with only the Gift-In-Kind and Out of Pocket expenses category being eligible for counting in Case fund raising totals:

Gifts-In-Kind: Donated tangible and intangible assets and property such as real estate, notes, mortgages, limited partnership interests, royalty or copyright interests, art, books, equipment, automobiles, inventory, personal property, and other physical assets or materials which represent value to the University. See the following Gift Acceptance Policy for additional specifics.

Out of Pocket Expenses: Payments made by a donor to a vendor for material or services utilized on behalf of Case. This includes un-reimbursed expenses paid by a person while volunteering time to the University. For example, the expenses incurred by a donor sponsoring a dinner party to promote the University, is such a gift.

Services: This term includes professional or personal services or time which is freely given and which easily can be valued by their usual market cost. Gifts of services may be recognized by the University, but are generally not recognized by the IRS as being tax deductible. Examples of gifts of services are the donation of broadcast time by a radio station or legal services by an attorney.

Limited Use of:

Private Property: The right to rent-free use of a home, office, piece of equipment or commercial property owned by a donor for a specific event for a specific period of time. Such gifts are only occasionally recognized by the University, but are generally not recognized by the IRS as being tax deductible. Examples include the rent-free use of office space, or the rent-free use of a vacation home to host a University event.

Typically, the only non-monetary gift considered for gift recognition purposes are the above referenced gift-in-kind and Out of Pocket Expenses. Gifts-in-kind must be reviewed with special care to ensure that acceptance will not involve financial commitments in excess of budgeted items or other obligations disproportionate to the usefulness of the gift. Consideration should be given to the cost of maintenance, cataloging, delivery, insurance, display, and any space requirements for exhibiting or storage. All gifts of real estate or unusual items of questionable value must be presented to, and approved by, the Vice President for Development prior to acceptance. The University Treasurer and the Office of University Attorney should also be notified.



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Gift Acceptance and Disposition Policy

CATEGORY 1 — Tangible Personal Property

A. CRITERIA FOR ACCEPTANCE

The University will consider gifts of tangible personal property, including but not limited to works of art, manuscripts, literary works, boats, motor vehicles, and computer hardware, only after a thorough review indicates that the property is:

(1) readily marketable; or

(2) needed by the University for use in a manner which is related to one of the purposes for which tax exempt status of the University was granted; that is, for education, health care, research, or a combination thereof.

B. APPROVAL/ACCEPTANCE PROCESS

(1) The development officer or other appropriate departmental official will prepare a written summary of the gift proposal and submit that summary to the Vice President for Development. At a minimum the summary shall include the following information:

(a) description of asset;

(b) the purpose of the gift (e.g., to fund an endowed chair, a deferred gift, an unrestricted gift) and the department(s), programs(s), or endowment(s) to benefit from the gift;

(c) an estimate or appraisal of the gift's fair market value and marketability;

(d) any potential University use and, if so, written review by the department to benefit from the asset; and

(e) any special arrangements requested by the donor concerning disposition (e.g., price considerations, time durations prior to disposition, potential buyers, etc.).

(2) The Vice President for Development will review the material presented by the development officer or other appropriate departmental official and make a determination as of whether to accept or reject the proposed gift (or, if necessary, to postpone a decision pending the receipt of additional information). The final determination of the Vice President for Development shall be communicated to the development officer or other appropriate departmental official by the Vice President for



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Development's Office, and the development officer or other appropriate departmental official shall communicate the University's decision to the donor in writing.

(3) If a proposed gift of tangible personal property is approved by the Vice President for Development, the Director of Development Services will produce an acknowledgment or receipt of the gift on behalf of the University. The University will not appraise or assign a value to the gift property. It is the donor's responsibility to establish a value for the gift and to provide, at the donor's expense, a qualified appraisal required by the IRS in the case of gifts of tangible personal property valued in excess of \$5,000.

(4) The gift will be completed by the execution and delivery of a deed of gift or other appropriate conveyance acceptable to the University, and the delivery of the property, as applicable. The costs associated with the conveyance and delivery of the gift will be paid by the donor. In addition, the filing of Form 8283 by the donor is required by the IRS for gifts of tangible personal property valued at more than \$500. This form should be sent to the Office of Development Services for execution by the University.

CATEGORY 2 — Real Property

The Vice President for Development will consider gifts of real property, both improved and unimproved (e.g., detached single-family residences, condominiums, apartment buildings, rental property, commercial property, farms, acreage, etc.), including gifts subject to a retained life estate, only after a thorough review of the criteria for acceptance.

A. CRITERIA FOR ACCEPTANCE

(1) **Market Value and Marketability.** The Vice President for Development must receive a reasonably current appraisal of the fair market value of the property and interest in the property the University would receive if the proposed gift is approved. Development officers will inform the donor that, if the gift is completed, the IRS will require an appraisal made within sixty days of the date of gift. Development Officers must understand and communicate to donors that it is the University's policy to dispose of all gifts of real estate (other than property which the University wishes to retain) as expeditiously as possible. Thus, regardless of the value placed on the property by the donor's appraisal, the University will attempt to sell at a reasonable price in light of current market conditions, and the donor needs to be informed that any sale occurring within two years of the date of gift will be reported to the IRS on Form 8282.

(2) **Potential Environmental Risks.** All proposed gifts of real property, including gifts from estates, must be accompanied by a Phase I environmental audit performed at the donor's expense. The only permitted exception to this requirement is for residential



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property which has been used solely for residential purposes for a significant (at least twenty-year) period of time. In cases where this exception applies and no environmental audit is undertaken, the donor/executor must have an outside party complete an Environmental Checklist prepared by the Office of Real Estate and may be required to execute an environmental indemnity agreement. Even in cases where a Phase I audit is submitted, the Director of Real Estate may require that the donor sign an environmental indemnity agreement.

(3) **Limitations and Encumbrances.** The existence of any and all mortgages, deeds of trust, restrictions, reservations, easements, mechanic liens and other limitations of record must be disclosed. No gift of real estate will be accepted until all mortgages, deeds of trust, liens, and other encumbrances have been discharged, except in very unusual cases where the fair market value of the University's interest in the property net of all encumbrances is substantial.

(4) **Carrying Costs.** The existence and amount of any carrying costs, including but not limited to property owners' association dues, country club membership dues and transfer charges, taxes and insurance, must be disclosed.

(5) **Title Information.** A copy of any title information in the possession of the donor, such as the most recent survey of the property, a title insurance policy, and/or an attorney's title opinion, must be furnished.

B. APPROVAL/ACCEPTANCE PROCESS

(1) The Development Officer will prepare a written summary of the gift proposal and submit that summary to the Vice President for Development. At a minimum, the summary shall include the following information:

(a) description of real property;

(b) the purpose of the gift (e.g., to fund an endowed chair, a deferred gift, an unrestricted gift) and the department(s), programs(s), or endowment(s) to benefit from the gift;

(c) an appraisal of the property's and, if different, the University's interest in the property's fair market value and marketability;

(d) any potential for income and expenses, encumbrances, and carry cost prior to disposition;

(e) any environmental risks or problems revealed by audit or survey;

(f) any potential University use; and



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(g) any special arrangements requested by the donor concerning disposition (e.g., price considerations, time durations prior to disposition, potential buyers, realtors or brokers with whom the donor would like the University to list the property, etc.).

(2) The Vice President for Development will review the material presented by the Development Officer and make a determination as of whether to accept or reject the proposed gift of real property (or, if necessary, to postpone a decision pending the receipt of additional information.) The final determination of the Vice President for Development shall be communicated to the development officer by the Office of the Vice President for Development, and the development officer shall communicate the University's decision to the donor in writing, including any conditions imposed by the Vice President for Development prior to acceptance.

(3) If a proposed gift of real property is approved by the Vice President for Development, the Director of Development Services will produce an acknowledgement receipt of the gift on behalf of the University upon notice by the Office of Real Estate that the property has been properly recorded in the local Registry of Deeds. The University will not appraise or assign a value to the gift property. It is the donor's responsibility to establish a value for the gift and to provide, at the donor's expense, a qualified appraisal required by the IRS.

(4) The gift will be completed by the execution and delivery of a deed of gift or other appropriate conveyance. The costs associated with the conveyance and delivery of the gift, including but not limited to recording fees and, if deemed necessary by the Director of Real Estate, a current survey, title insurance and/or an attorney's title opinion, will be either paid by the donor or charged to the fund code of the department(s), program(s), or endowment(s) to benefit by the donation. In addition, the filing of Form 8283 by the donor is required by the IRS for gifts of real property. This form should be sent to Development Services for execution by the University.

CATEGORY 3 — Life Insurance

A. CRITERIA FOR ACCEPTANCE

The University will automatically accept, without the necessity of review and approval by the Vice President for Development, gifts of whole life insurance policies which meet the following three criteria:

(1) The policy is a whole life insurance policy which is either paid-up or, if not paid-up as of the date of gift requires charitable contributions from the donor to the University in the amount of any premiums, including unscheduled premiums, which may become due.



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(2) Case is designated as the owner and the beneficiary of the policy. (While the policy will identify the University as the beneficiary, the development officer should work with the donor to clarify the purpose of the gift — whether it be for endowment (existing or new), specific program or department, or unrestricted use — by attachment of a memorandum, letter, or endowment agreement to the policy.)

(3) If intended for endowment purposes, the face value of the policy meets the minimum funding standards for endowments established by the Board of Trustees.

B. APPROVAL/ACCEPTANCE

(1) The development officer will prepare a written summary of any proposed gift of a life insurance policy which fails to meet all of the criteria specified in Section A above and submit that summary through the Director of Planned Giving. At a minimum, the summary shall include the following information:

(a) description of the type of life insurance policy, face value, premium payment schedule, interest rate, age of insured(s), and other relevant policy information; and

(b) the purpose of the gift (e.g., to fund an endowed chair, a deferred gift, an unrestricted gift) and the department(s), program(s), or endowment(s) to benefit from the gift.

(2) The Vice President for Development will review the material presented by the development officer and make a determination as to whether to accept or reject the proposed gift or, if necessary, to impose any terms (e.g., the donor's pledge to make contributions to cover premiums, a revision in the payment schedule) as a condition of approval. The final determination of the Vice President for Development shall be communicated to the development officer by the Director of Planned Giving, and the development officer shall communicate the University's decision to the donor in writing, including any conditions imposed by the Vice President for Development prior to acceptance.

(3) If a proposed gift of a life insurance policy is approved by the Vice President for Development, the Director Development Services will prepare an acknowledgment/receipt of the gift on behalf of the University.

(4) The gift will be completed upon the execution and delivery of the life insurance policy to the University or an assignment of the policy in the event that the University is not the original owner of the policy.

C. ADMINISTRATION

The Office of Planned Giving shall administer all gifts of life insurance policies and shall maintain records of all donor policies, contribution schedules, donor



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designations of death benefits, and the like. This office also shall be responsible for pledge reminders and monitoring payments of premiums.

The Office of Planned Giving shall be responsible for confirming the existence and cash value of all policies in force at least annually and for collecting and distributing death benefits. Upon receipt of death benefits, the Office of Planned Giving shall provide notice to the department(s), program(s), or endowment(s) to benefit from the gift.

CATEGORY 4 — Other Assets

A. CRITERIA FOR ACCEPTANCE

The Vice President for Development will consider gifts of other assets, including but not limited to promissory notes, assignment of promissory notes, partnership interests, and restricted or non-publicly traded securities, only after a thorough review of the criteria set forth below.

(1) Market Value and Marketability. The Vice President for Development must receive reasonably current appraisal of the fair market value of the property and interest in the property the University would receive if the proposed gift is approved. Development officers will inform the donor that, if the gift is completed, the IRS will require an appraisal made within sixty days of the date of gift. The appraisal and other information must indicate clearly and convincingly that there is in fact a market for the asset under consideration and that the asset can be sold within a reasonable period of time.

(2) Limitations and Encumbrances. The existence of any and all mortgages, deeds of trust, restrictions, reservations, easements, mechanic liens and other limitations of record must be disclosed. No gift of an interest in real estate will be accepted until all mortgages, deeds of trust, liens and other encumbrances have been discharged, except in very unusual cases where the fair market value of the University's interest in the property net of all encumbrances is substantial or where a separate agreement to pay any such encumbrances which might be charged to the University has been executed by a financially responsible party.

(3) Carrying Costs. The existence and amount of any carrying costs, including but not limited to property owners' association dues, country club membership dues and transfer charges, taxes and insurance, must be disclosed.

(4) Title Information. A copy of any title information in the possession of the donor, such as the most recent survey of the property, a title insurance policy, and/or an attorney's title opinion, must be furnished.



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B. APPROVAL/ACCEPTANCE PROCESS

(1) The development officer will prepare a written summary of the gift proposal and submit that summary to the Vice President for Development. At a minimum, the summary shall include the following information:

- (a) description of the asset;
- (b) the purpose of the gift (e.g., to fund an endowed chair, a deferred gift, an unrestricted gift) and the department(s), program(s), or endowment(s) to benefit from the gift;
- (c) an estimate or appraisal of the asset's fair market value and marketability;
- (d) potential for income and expenses, encumbrances, and carry costs prior to disposition;
- (e) any environmental risks or problems revealed by audit or survey;
- (f) credit history or financial statement of financially responsible party, if applicable;
- (g) any special arrangements requested by the donor concerning disposition (e.g., price considerations, time durations prior to disposition, potential buyers, realtors or brokers with whom the donor would like the University to list the property, etc.).

(2) The Vice President for Development will review the material presented by the development officer and make a determination as of whether to accept or reject the proposed gift (or, if necessary, to postpone a decision pending the receipt of additional information). The final determination of the Vice President for Development shall be communicated to the development officer. The development officer shall communicate the University's decision to the donor in writing, including any conditions imposed by the Vice President for Development prior to acceptance.

(3) If a proposed gift of an asset in this Category 4 is approved by the Vice President for Development, the Director of Development Services will prepare an acknowledgment/ receipt of the gift on behalf of the University. The University will not appraise or assign a value to the gift property. It is the donor's responsibility to establish a value for the gift and to provide, at the donor's expense, a qualified appraisal required by the IRS in the case of assets valued in excess of \$5,000 (\$10,000 for non-publicly traded stock).



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(4) The gift will be completed by the execution and delivery of a deed of gift or other appropriate conveyance, and the delivery of the property, as applicable. The costs associated with the conveyance and delivery of the gift will be paid by the donor. In addition, the filing of Form 8283 by the donor is required by the IRS for gifts of assets valued at more than \$500. This form should be sent to the Office of Development Services for execution by the University.



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Planned Giving Options/Definitions

The Office of Development Services is frequently asked to record various types of planned gifts. Oftentimes, this office also is asked to provide a description of the nature of such a gift, or explain how various types of planned gifts should be recorded by us and/or handled for tax purposes. Ultimately, the Development Services Office should refer related inquiries to the University Development Office of Planned Giving. This does not, however, remove the need for the Development Services staff to be familiar with this type of gift. For this reason, below are general explanations of certain types of planned gifts with commonly accepted rules. Information concerning specific treatment of these gifts at Case should be procured from the Office of Planned Giving.

I. Bequests:

The most common and simplest form of planned giving, a bequest is a gift of property or cash that is made through a donor's will.

Benefits to Donors: Donors do not have to part with any money until they die, and do not owe any estate tax on the amount of the bequest.

II. Charitable Remainder Trusts:

Two basic types of charitable remainder trusts qualify for federal tax benefits. In both arrangements, a donor gives stock, cash, or other assets to a trust. Those assets are invested; producing income for the donor--or other beneficiary--either for a fixed period of time or until the donor dies. The donor is allowed to claim a tax deduction for the estimated portion of the assets that will ultimately go to charity. When the donor dies, the charity keeps all remaining assets.

Two types of remainder trusts:

Unitrusts:

Under a basic unitrust, the donor receives one or more yearly payments equaling a fixed percentage of the value of the asset. The value is assessed each year. Under a net-income unitrust, the donor receives only the income earned by the trust, even if the trust earns less than the payout rate. However, the trust can be set up to include a "make-up provision", which allows the donors to make up the lost income, provided the trust earns more than the payout rate in future years.

Annuity Trusts:

The donor receives a yearly fixed payment equaling at least 5 per cent of the value of the asset at the time the deferred-giving agreement was signed.



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Charitable remainder trusts are commonly used by people who want to give real estate. Real estate is not usually given through gift annuities and cannot be given to pooled-income funds.

Benefits to Donors:

Donors can get income-tax deductions and escape capital-gains taxes by making such gifts. Many donors find the trusts an appealing way to prepare for retirement. The assets can be invested to earn a lower rate of return when the donor is younger and then shifted to earn a higher rate of return, and thus provide more income, during a donor's later years.

III. Gift Annuities:

Donors contribute cash, securities, or other assets to a charity. In exchange, they receive annual payments for a fixed amount of time. With a deferred gift annuity, the annual payments do not start when the gift is made; they begin at a time specified by the donor when the gift is made.

Benefits to Donors:

Gift annuities are attractive to donors who want to receive income from assets that have risen sharply in value, such as cash or stocks. In return for gifts of such assets, the charity guarantees the donors a fixed annual income for the rest of their lives and helps the donor avoid capital-gains tax. The donor also gets an income-tax break on a portion of the earnings from an annuity; the exact amount depends on a donor's age.

IV. Pooled-Income Funds:

The donor gives cash, securities, or other assets to a non-profit organization, which then invests those assets in a large, diversified portfolio. The donor receives income from the fund proportionate to the value of his or her contribution, as well as an income-tax deduction based on the estimated principal that will be left to the charity. Obtaining a "unit" in a pooled-income fund is similar to buying a share of a mutual fund.

Benefits to Donors:

Like gift annuities, pooled-income funds appeal to donors who want to earn income on stock and other assets and escape capital-gains taxes. Unlike the annuities, a donor's income from a pooled-income fund is tied to fluctuating interest rates. That means that in the long run, donors may receive larger earnings than they do from annuities, but they can also do less well in the short term. As a result, the funds tend to



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appeal to younger people who are more often willing to take risks with their investments.

V. Charitable Lead Trusts:

A charity receives the income from the donor's assets for a specified time, after which the asset is transferred back to the donor or to the donor's heirs.

Benefits to Donors:

A lead trust can reduce gift and estate taxes or provide a charitable deduction for the donor.

Charitable lead trusts are most appealing to wealthy donors who want to pass appreciated assets to their heirs without paying a substantial amount in taxes. The donor pays a gift tax on the asset when it is placed into the trust; after that it can grow tax-free. At the end of a specified period, the asset is returned to the donor's heir or heirs, who do not have to pay any additional taxes.



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Gift Acknowledgments

Acknowledgments are often referred to as receipts. **THEY ARE NOT!** Acknowledgments are generated not only in recognition of a gift or pledge payment, but also in thanks for a pledge. The term acknowledgment is used in reference to all three. Acknowledgments are automatically generated by Wizard in response to recording pledges, gifts, and payments; however acknowledgments will not be generated for Student Calling Center Pledges.

Requesting Gift Processing not to generate and mail acknowledgments is strongly discouraged. These acknowledgments are an accurate reflection of how and when we processed a contribution and are acceptable for tax preparation purposes. Note that, effective 1/1/94, a donor must possess an official acknowledgment for any gift of \$250 or greater in order to claim a charitable tax deduction.

Acknowledgments are generated the same day the transaction is processed during the nightly gift processing update. The forms are printed in the Information Services department before noon the following business day. These acknowledgments are then verified for accuracy and mailed by first class mail, normally within one business day of receipt. The Office of Information Services absorbs all costs associated with the creation and mailing of all acknowledgments.

Acknowledgments will normally reflect the value of the contribution received. They will also indicate the name of the fund to which the gift was applied and applicable memorial, honorary, or behalf of information. If appropriate, it will also indicate if matching funds are anticipated. In cases of gifts of securities, the name of stock, number of shares, and the value date will be added. Gift-in-kind acknowledgments are also issued, but do not reflect any valuation in accordance with IRS rules. Instead, a description of the item given is provided.

In addition to the above, all acknowledgments have a brief note of thanks printed on them. Unless otherwise requested, these notes go out over the names of the Vice President for Development and the Vice President for University Relations.



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GIFT ACKNOWLEDGMENT POLICY

Objective:

To provide timely acknowledgments to donors for their contributions to the University.

I. Annual Fund

a. Donations of cash and cash equivalents, gifts and payments, of **\$25,000 or more** will receive a President's acknowledgment letter. All Presidents' acknowledgment letters must be routed for approval through the Office of the Vice President for Development before mailing.

b. Deans' acknowledgment letters will be prepared at the school/management center for which the donation was made. Dean's acknowledgments should be prepared for all donations of \$5,000 or more.

c. Receipts/acknowledgment forms for gifts and payments will be mailed within 24 hours of receipt of the donation with an acknowledgment signed by the Vice President for University Relations and the Vice President for Development.

d. Annual Fund pledges are not acknowledged until they are paid with the exception of pledges secured through the Student Calling Center. Student Calling Center pledges are acknowledged via a letter of confirmation mailed the day after the pledge is made.

II. Non Annual Fund

Individuals:

a. Donations of cash and cash equivalents and pledges of **\$25,000 or more** will receive a Presidents' acknowledgment letter. All Presidents' acknowledgment letters must be routed for approval through the Office of the Vice President for Development before mailing. Planned Gifts (annuities and trusts), Bequests, and Will Commitments will be handled separately. (see Planned Gift, Bequests, and Will Commitment section)

b. Deans' acknowledgment letters will be prepared for donations and pledges of **\$5,000 or more**.

c. Receipts/acknowledgment forms for gifts and payments will be mailed within 24 hours of receipt of the donation with an acknowledgment signed by the Vice President for University Relations and the Vice President for Development.

Corporations:

a. Acknowledgment forms for gifts, payments, and pledges will be retyped so that the form is addressed to the individual responsible for sending the donation. The acknowledgment form will be mailed within 24 hours of receipt of the donation with an acknowledgment card signed by the Vice President for University Relations and the Vice President for Development.

b. Gifts, payments, and pledges of **\$25,000 or more** will receive a Presidents' acknowledgment letter. All Presidents' acknowledgment letters must be routed for approval through the Office of the Vice President for Development before mailing.



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Foundations:

a. Acknowledgment forms for gifts, payments, and pledges will be retyped so that the form is addressed to the individual responsible for sending the donation. The acknowledgment forms will be mailed within 24 hours of receipt of the donation with an acknowledgment card signed by the Vice President for University Relations and the Vice President for Development.

b. Gifts, payments, and pledges at **all levels** will receive a Presidents' acknowledgment letter. All Presidents' acknowledgment letters must be routed for approval through the Office of the Vice President for Development before mailing.

Planned Gifts:

a. Acknowledgment forms for planned gifts (trusts, annuities, etc.) will be sent to the development officer in the Futures Office responsible for the gift. The receipts will not be mailed to the donor because of differences between the amount of the receipt and the charitable deduction for the donor. Instead, the amount that is allowable for a charitable deduction will be stated in the acknowledgment letter.

b. President's letters will be prepared for all planned gifts of **\$25,000 or more**. All Presidents' acknowledgment letters must be routed for approval through the Office of the Vice President for Development before mailing.

c. A weekly report of new planned gifts received within the previous week will be sent to the management centers so the Dean may prepare an acknowledgment letter. All planned gift donors of **\$5,000 or more** should receive a letter from the Dean.

Bequests:

a. Acknowledgment forms for bequest gifts and payments will be sent to the development officer in the Futures Office responsible for notifying us of the gift. The receipts will be mailed from the Futures Office to the appropriate party, either next of kin, Executor, or Trustee.

b. President's letters will be prepared for all bequests of **\$25,000 or more**. All Presidents' acknowledgment letters must be routed for approval through the Office of the Vice President for Development before mailing.

Will Commitments:

a. Will Commitments of **\$25,000 or more** will receive a Presidents' acknowledgment letter. All Presidents' acknowledgment letters must be routed for approval through the Office of the Vice President for Development before mailing.

b. Deans' acknowledgment letters will be prepared for will commitments of **\$5,000 or more**.



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New Acknowledgment/Gift Receipt Production Procedures for Wizard System Implemented July, 2003

Acknowledgment forms will be generated for the LEGAL donor only. A report of associated donors will be generated daily and sent to the schools and colleges for optional associated donor acknowledgment letter preparation.

1. Annual Fund Acknowledgments:

Annual Fund acknowledgments will be produced for the following categories. Annual Fund acknowledgment forms for individuals and non-individuals will be sent to Annual Giving for mailing on a daily basis.

- all annual fund gifts of cash and checks regardless of amount
- all annual fund payments of cash and checks regardless of amount
- all annual fund pledges that are NOT from Student Calling Center
- all annual fund gifts and payments of securities regardless of amount
- all annual fund gifts and payments given via credit card regardless of amount
- all annual fund gifts and payments via gifts in kind regardless of amount
- split annual fund gifts will receive one acknowledgment that details the split(s) to multiple schools.

Annual Fund gifts/payments given via Payroll Deduction or EFT or EZ Giving will NOT receive a monthly acknowledgment. Rather, at the end of the calendar year, a single acknowledgment totaling all gifts/payments for the calendar year will be produced and mailed.

Matching gifts to the Annual Fund will not receive an acknowledgment until the end of the calendar year. At the end of the calendar year, a single acknowledgment totaling all matching gifts will be produced and mailed.

2. Non Annual Fund Acknowledgments:

Development Services will mail on a daily basis the following non-annual fund acknowledgments:

For Individual Donors:

- all non annual fund gifts of cash and checks regardless of amount
- all non-annual fund payments of cash and checks regardless of amount
- all non-annual fund pledges regardless of amount
- all non-annual fund gifts and payments of securities regardless of amount
- all non-annual fund gifts and payments given via credit card regardless of amount



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- all non-annual fund gifts and payments via gifts in kind regardless of amount

Acknowledgments will NOT be produced for the following categories:

- Bequest gifts and payments
- Gifts/payments of annuities/trusts
- Will Commitments

Rather a download file for these 3 categories will be produced on a daily basis and forwarded to the acknowledgment writer for special letters.

Non Annual Fund gifts/payments given via Payroll Deduction or EFT or EZ Giving will not receive a monthly acknowledgment. Rather, at the end of the calendar year, a single acknowledgment totaling all gifts/payments for the calendar year will be produced and mailed.

Matching gifts given to Non Annual Fund purposes will not receive an acknowledgment until the end of the calendar year. At the end of the calendar year, a single acknowledgment totaling all matching gifts will be produced and mailed.

Non-Individuals (Corporations, Foundations, and Associations)

- all non annual fund gifts of cash and checks regardless of amount
- all non-annual fund payments of cash and checks regardless of amount
- all non-annual fund pledges regardless of amount
- all non-annual fund gifts and payments of securities regardless of amount
- all non-annual fund gifts and payments via gifts in kind regardless of amount

Non-individual, non-annual fund acknowledgments will be mailed to the corporation, foundation, and/or association on a daily basis provided there is a contact person available for the mailing address. If no contact person is available, the acknowledgment will be sent to the Office of Corporate and Foundation Relations, or the appropriate school or college for mailing.

3. Combined gifts of Annual and Non Annual Funds:

Donors who give both an annual fund and a non-annual fund gift on the same day (with the same date of record) will receive one acknowledgment detailing the total donation and the splits to various designations. The acknowledgments will be mailed directly to individual donors (providing the split is not an annuity). Non-individual split non-annual fund acknowledgments will be mailed to the corporation, foundation, and/or association on a daily basis provided there is a contact person available for the mailing address. If no contact person is available, the acknowledgment will be sent to the Office of Corporate and Foundation Relations, or the appropriate school or college for mailing.



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Appeals Policy

With the Wizard system, we have the capability to track the dollars raised as a result of a particular direct mail or email solicitation piece. This tracking is done with an appeal record and an appeal code.

The established procedure for tracking appeals is as follows:

1. Fill out the Appeal Code Request form available on the University Relations Information Services web site. (www.case.edu/development/univ_dev/)
IMPORTANT!-This step must be done prior to the submission of the devreq@case.edu request.
2. The Associate Director of Information Services will contact you with the appeal code. He/She will also forward the code to the Assistant Director of Information Services.
3. Submit a request to devreq@case.edu containing your target population criteria and the appeal code.
4. The programmer assigned to your request will provide you with a download of your mailing information.
5. The programmer will forward the ids from the download to the Assistant Director of Information Services, who will load the ids into the appeals table in Wizard. If you are going to manually add or remove anyone from the download file, you must send a separate email to devreq@case.edu prior to the mailing of the piece indicating your intention to do this.
6. If you are doing a direct mail piece, the code must appear on the solicitation mail piece. Specifically, the code must appear on the piece that the donor returns with his/her donation.
7. Send your solicitation piece out. (If you are doing an email solicitation, Information Services will take care of the mailing.)
8. When the donation is received, the gifts processing staff applies the donation to the appeal, much like applying a payment to a pledge.

You can track the status of your appeal with several reports available under the Reports->Reports menu. To easily find the reporting suite for appeals, select "Appeals Reports" from the Type menu. For further information on reports, contact the Wizard Help Desk at x2140 or email uris_wiz@case.edu.

For further information on this policy, please contact uris_data@case.edu.



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IRS Audit Guidelines

Our objective at all times is to ensure that our policies and procedures are in compliance with local, state, and federal regulations. It is appropriate, therefore, to provide the excerpts below from the "Proposed College and University Examination Guidelines" of the Internal Revenue Service, August, 1994. These guidelines highlight what the IRS will be looking for should they conduct an audit of Case.

Excerpt from: Internal Revenue Service Advance Announcement 94-112, Final Examination Guidelines for Colleges and Universities, Issued Aug. 25, 1994

Section 342.9: Contributions to the Institution/Fundraising/Debt Structure

(1) Many institutions require that large contributions, especially conditional or earmarked contributions, be formally accepted by a governing board. Review minutes of the governing board as well as the fundraising committees (budget, finance or development) to identify any conditional contributions that may have questionable terms. For example, a gift to build a campus building may be conditioned on the use of a certain architect or a specific construction firm. This condition may suggest a private benefit that could jeopardize the IRC 170 deduction if the donor and architect or builders have less than an arms-length relationship. If impermissible private benefit is possible, it may be appropriate to refer the matter to the Examination Division for a concurrent examination.

(2) Review the institution's fundraising program to determine if donors receive benefits that might affect the deductibility of their contributions.

(a) Identify the officials responsible for soliciting and accounting for gifts. Obtain a description of their activities and functions.

(b) Review the minutes of any committees (such as budget, finance or development) involved in fundraising.

(c) Review internal reports related to gifts. There may be alphabetical lists of contributors, lists of donors by category (e.g., alumni or corporate), lists of restricted gifts, lists of in-kind gifts, etc.

(d) Review agreements and correspondence to determine if there are restricted, earmarked, or gifts conditioned on benefits being provided to the donor.

(e) Determine how gifts other than cash are treated. Find out how the property is valued. Determine whether the institution secures its own appraisal, and whether a



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value is assigned on the receipt given to the donor. Determine any action taken by the institution if its valuation of the property is less than the value claimed by the donor.

(f) Determine whether the institution has completed Part IV of Section B of Form 8283 for gifts of property that are claimed to be in excess of \$5,000. Determine whether the institution has filed Form 8282, Donee Information Return, for any property reported on a Form 8283 that was sold, exchanged, transferred, consumed, or otherwise disposed of within two years of the date of receipt.

(g) As of January 1, 1994, an institution that receives payments over \$75 that are in part contributions and in part payment for goods or services ("quid pro quo contributions") must provide the donor with a written statement that the deductible contribution is limited to the excess of the amount of the payment over the value of the goods and services provided by the institution. The statement must include a good faith estimate of the value of the goods and services. IRC 6115, 6714.

(h) If property was accepted subject to a mortgage, consider whether the institution has unrelated debt-financed income within the meaning of IRC 514. With certain exceptions, IRC 514(c)(9) excludes from the definition of "acquisition indebtedness" real property acquired by an organization described in IRC 170(b)(1)(A)(ii) and its affiliated support organizations described in IRC 509(a)(3).

(i) Review agency agreements with financial institutions for management of various funds for possible inurement of impermissible private benefit.

(3) IRC 170(1) provides that 80 percent of an amount paid by a taxpayer to or for the benefit of an educational organization which would be allowable as a deduction under IRC 170 but for the fact that the taxpayer receives as a result of the payment the right to purchase tickets for seating at an athletic event in the institution's stadium is allowable as a deduction. Amounts paid for the purchase tickets are treated as separate amounts for purposes of this subsection. IRC 170(1) is an exception to the general rule that where a taxpayer receives a significant benefit in exchange for a contribution to a charity, a deduction is disallowed to the extent of the fair market value of the benefit received. See Rev. Rul. 86-63, 1986-1 C.B. 88; Rev. Rul. 67-246, 1967-2 C.B. 104. However, IRC 170(1) applies only where the benefit received is the right to purchase tickets to an athletic event at the institution's facilities, not to all other benefits received in return for the contribution. If an individual or an organization claims an IRC 170 deduction for a contribution to an educational institution, inquire whether the individual or organization is using a sky box for athletic events. IRC 170 (1) applies only to payments that accord an individual or organization the right to purchase tickets, not the right to lease a sky box. See IRC 274 (1) for the rules on the extent to which a business deduction is allowed for sky box payments.



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(4) Contributions to an institution for the purpose of acquiring or constructing college-owned housing facilities that are rented to fraternities at rates substantially equivalent to those charged for comparable housing facilities in the institution's dormitories are deductible under IRC 170. Rev. Rul. 60-367, 1960-2 C.B. 73. In order for the contribution to be deductible, it must in reality be a gift to the institution, not a gift to a fraternity using the institution as a conduit.

(5) Determine whether the institution acknowledges taxpayer contributions of books that are not usable in the institutions' exempt activities (e.g., books that are outdated, damaged, or unsuitable for reading by the majority of the reading public) with statements that the books will be used in compliance with IRC 170(e)(3). A contribution is not deductible under IRC 170(e)(3) unless the books are usable in the institution's exempt activities and are used for the care of the ill, needy or infants.

(6) Virtually all universities engage in financing arrangements in their normal operations. Identify all financing arrangements, including real property mortgages, equipment loans, term loans, lines of credit and other credit facilities, lease-purchase arrangements and capital leases. Where applicable, review interest rate(s) and terms in loans agreements, promissory notes and security documents (e.g., financing statements, assignments, guaranties, indemnity agreements and pledges of securities). See the loan commitment letter and attorneys' opinion letter for a summary of the transaction. Compare interest rate(s) and terms (e.g., compensating balances, lender's security and remedies) to rates and terms available when the debt was incurred. Determine the relationship between the institution and the lender. Inquire whether the lender has any other relationship with the institution and, if so, its nature and extent. Determine whether the facts taken as a whole indicate that the lender or other party to the transaction benefits inordinately from the relationship (other than obtaining commercially reasonable interest rate and terms, for example).

(7) If "qualified private activity bonds" under the IRC 103 (sometimes referred to as IRC 501(c)(3) bonds) or governmental bonds issued on behalf of a state university were used to finance new facilities, determine whether the issuance complies with IRC 141 through 150. Determine whether the financed facility is related to the university's exempt purposes. Determine the uses to which the facility is to be put. Ascertain whether any third parties will receive a direct or indirect benefit from the construction of the new facility. Contact the Key District Bond Coordinator if compliance is unclear.



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IRS Issues & Answers as of 1/1/94

Donors: Written Acknowledgment of Contributions of \$250 or More

Effective in 1994, Omnibus Budget Reconciliation Act of 1993 (OBRA) adds Internal Revenue Code section 170(f)(8), which denies a charitable deduction for any contribution of \$250 or more unless the donor obtains a contemporaneous written acknowledgment of the contribution from the charity. Canceled checks will no longer constitute sufficient documentation to support a charitable contribution.

- The written acknowledgment must include the following:
- The amount of cash contributed.
- A description -- but not the value -- of any non-cash property contributed.
- Whether the charity provided any goods or services to the donor in exchange for all or part of the cash or property contributed.
- A description and good faith estimate of the value of goods and services, if goods and services are provided.
- A contemporaneous acknowledgment is one that is obtained on or before the earlier of:

a) The date on which the taxpayer files a return for the taxable year in which the contribution is made; or

b) The due date, including extensions, for filing such a return.

The new law also requires charities to provide written disclosures about the solicitation or receipt of quid pro quo contributions that exceed \$75. A quid pro quo contribution is one in which the donor's payment is made partly as a contribution and partly as consideration for goods or services.

The disclosure must:

a) Inform the donor that the amount of the contribution that is deductible for federal income tax purposes is limited to the excess of the amount of any money and other property contributed by the donor, over the value of the goods or services provided by the charity; and



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b) Provide the donor with a good faith estimate of the value of such goods or services.

The disclosure must be made when the contribution is solicited or when the contribution is received. A charity that fails to make the required disclosure is subject to a penalty of \$10 for each contribution for which the required disclosure is not made. The total penalty imposed for a particular fund-raising event or a mailing shall not exceed \$5,000.

An exception to the disclosure rules exists when a charity provides goods or services of de minimis value to a donor in connection with a contribution. This exception is discussed in more detail later.

The quid pro quo disclosure requirement is effective for contributions made on or after January 1, 1994.

Both the donor substantiation and donee acknowledgment provisions of OBRA require a good faith estimate of the fair market value of goods and services provided by a charity. Historically the burden has been on the donor to establish that the amount of a payment exceeds the value of goods and services received. OBRA shifts the burden of establishing fair value to the charity. Unfortunately, OBRA does not provide guidance on how charities are to arrive at the value of goods and services provided.

In a 1967 ruling, Revenue Ruling 67-246, the IRS explained that "[w]here the affair is reasonably comparable to events for which there are established charges for admission, such as theatrical or athletic performances, the established charges should be treated as fixing the fair market value of the admission or privilege." Thus the amount that would be paid by the donor for similar goods or services in a commercial setting should be used as a benchmark for disclosure purposes.

The requirement of a good faith estimate of value suggests that the process is as important as the result. Thus the manner in which the value of benefits is arrived at should be documented by the charity.

De Minimis Benefits

In 1990, the IRS published safe harbor guidelines that permitted charities to advise donors that contributions were fully deductible when only small items or other benefits of token value were provided to the donor (Revenue Procedure 90-12 and Revenue Procedure 92-49). These rules remain in effect after OBRA.

For the de minimis benefit exception to apply, the payment must occur in the context of a fund-raising campaign in which the charity informs donors of how much of



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their payment is a deductible contribution. In addition, one of the following three requirements must be met:

1. The fair market value of all of the benefits received in connection with the payment must not exceed the lesser of 2 percent of the payment or \$80. (2003 IRS adjustment)

2. a. The payment is \$40 (for 2003), as adjusted for inflation, or more;

b. The only benefits received in connection with the payment are token items (for example, bookmarks, calendars, key chains, mugs, posters, or t-shirts) that bear the organization's name or logo; and

c. The cost as opposed to the fair market value of all of the benefits received by a donor must in the aggregate be within the limits established for "low-cost articles" by the Internal Revenue Code, also adjusted for inflation. For 2005, the token item payment amount is \$41.50, and the low-cost article amount is \$8.30.

3. a. The charity mails or otherwise distributes free, unordered items to donors. Under this exception, the item received by the donor must not have been distributed at the donor's request or with the express consent of the donor;

b. Any items distributed are accompanied by a request for a charitable contribution and by a statement that the donor may retain the item whether or not a contribution is made; and

c. The aggregate cost of the items distributed satisfies the low-cost articles limitations described in item 2(c).

Special rules also provide that newsletters or program guides will be treated as if they did not have a measurable fair market value or cost if the following criteria are satisfied:

- The publication is not a "commercial-quality publication" (in general commercial-quality publications include professional journals or publications that contain articles written for compensation or that accept advertising);
- The primary purpose of the publication is to inform members about the activities of the organization; and
- The publication is not available to nonmembers by paid subscription or through newsstand sales.



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If the goods and services furnished by the charity are of de minimis value, the solicitation material or written acknowledgment should include the following statement: "Under Internal Revenue Service guidelines the estimated value of [the benefits received] is not substantial; therefore, the full amount of your payment is a deductible contribution."

IRS Substantiation Clarification

After the issuance of the aforementioned substantiation rules the IRS issued documents clarifying some of their positions. The following are excerpts from those clarifications issued in the summer of 1995.

[Federal Register: May 27, 1994]

Substantiation Requirement for Certain Contributions

Background

This document contains amendments to the Income Tax Regulations (26 CFR part 1) relating to the substantiation requirement for the deduction of certain charitable contributions under section 170(f)(8) of the Internal Revenue Code (Code). Section 170(f)(8) was added by section 13172 of the Omnibus Budget Reconciliation Act of 1993.

Need for Temporary Regulations

The provisions contained in this Treasury decision are needed immediately to provide guidance to the public with respect to the application of the substantiation requirement of section 170(f)(8).

Therefore, it is found impracticable and contrary to the public interest to issue this Treasury decision with prior notice under section 553(b) of title 5 of the United States Code.

Explanation of Provisions

Section 170 allows a deduction for contributions to or for the use of certain specified organizations, including those organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes. To be deductible under section 170 of the Code, a payment to or for the use of a qualified organization must be a gift--that is, a payment of money or transfer of property without adequate consideration. Rev. Rul. 67-246, 1967-2 C.B. 104. Thus, if a taxpayer receives goods or services from the organization in consideration for a payment, the taxpayer may not deduct as a charitable contribution more than the excess of the amount paid over the



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value of the consideration received. The Service has determined, however, that if a taxpayer receives only certain inconsequential or insubstantial benefits in consideration for a payment to a qualified organization, the taxpayer may deduct the entire payment as a charitable contribution.

Section 170(f)(8) disallows a deduction for any contribution of \$250 or more that is not substantiated by a written acknowledgment from the donee organization. The acknowledgment must provide information regarding (a) the money or other property contributed, and (b) any goods or services provided by the donee organization in whole or partial consideration for the contributed money or other property.

Section 170(f)(8) is a compliance provision, intended to facilitate the enforcement of the substantive requirements for a deduction under section 170. The compliance purpose of section 170(f)(8) does not require that an acknowledgment refer to goods or services provided by a donee organization to a donor if the provision of goods or services does not affect the amount that the donor is entitled to deduct as a charitable contribution. Therefore, the temporary regulations provide that goods or services given in return for a contribution need not be taken into account for purposes of section 170(f)(8), if the goods or services have insubstantial value under the guidelines provided in Rev. Procs. 90-12 and 92-49 (and any successor documents).

Some donee organizations receive contributions through arrangements in which employers withhold amounts from the wages of their employees in accordance with pledges made by the employees, and pay the withheld amounts to the donee organizations. Donee organizations that use these arrangements may not know the identity of the contributing employees or the amounts contributed by each employee. Therefore, these donee organizations may face difficulty in preparing the acknowledgments contemplated by section 170(f)(8).

Accordingly, the temporary regulations also provide special rules for contributions made by payroll deduction. The special rules allow taxpayers to substantiate contributions made by payroll deduction by a combination of two documents: (a) a document furnished by the taxpayer's employer that evidences the amount withheld from the taxpayer's wages, and (b) a document prepared by the donee organization that states that the organization does not provide goods or services as whole or partial consideration for any contributions made by payroll deduction.

The special rules for contributions made by payroll deduction, like the underlying statutory provisions; do not require that the document prepared by the donee organization take any particular form. Similarly, although donors must obtain the document in time to meet the "contemporaneous" requirement of the statute (generally, by the time they file the relevant tax return), the rules do not require the donee organization to prepare the document at any particular time. Therefore, if a



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donee organization includes the statement contemplated by the rules on a pledge card prepared to solicit contributions in 1995, a donor who receives the card before timely filing the donor's 1994 tax return could use the card to substantiate contributions made in 1994.

The temporary regulations also provide that, for purposes of applying the \$250 threshold provided in section 170(f)(8)(A) to contributions made by payroll deduction, the amount withheld from each paycheck is treated as a separate contribution. Thus, the substantiation requirement of section 170(f)(8) will not apply to contributions made by payroll deduction unless the employer deducts \$250 or more from a single paycheck for the purpose of payment to a donee organization.

[Federal Register: August 4, 1995]

Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions

SUMMARY: This document contains proposed regulations that provide guidance regarding the allowance of certain charitable contribution deductions, the substantiation requirements for charitable contributions of \$250 or more, and the disclosure requirements for quid pro quo contributions in excess of \$75. The proposed regulations will affect organizations described in section 170(c) and individuals and entities that make payments to those organizations.

Deductibility of a Payment in Exchange for Consideration

In *United States v. American Bar Endowment*, 477 U.S. 105 (1986), the Supreme Court set forth a two-part test for determining whether a payment that is partly in consideration for goods or services is deductible under section 170(a). First, a payment to an organization described in section 170(c) is deductible only if, and to the extent that, the payment exceeds the fair market value of the benefits received. Second, the excess payment must be made with the intent to make a charitable contribution. See also Rev. Rul. 67-246, 1967-2 C.B. 104.

The proposed regulations adopt this two-part test for determining whether a payment is deductible under section 170(a). Specifically, the regulations provide that, in order for a charitable contribution deduction to be allowed, a taxpayer must intend to make a payment in an amount that exceeds the fair market value of the goods or services received in return, and must actually make a payment in an amount that exceeds that fair market value.

Certain Goods or Services Disregarded

Under current law, a taxpayer who receives membership benefits in return for a payment to an organization described in section 170(c) may not claim a charitable



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contribution deduction for more than the amount by which the payment exceeds the fair market value of the membership benefits. *United States v. American Bar Endowment*, 477 U.S. 105 (1986). Accordingly, taxpayers and donee organizations must determine the fair market value of any membership benefits the donee organization provides to its donors.

It is often difficult to value membership benefits, especially rights or privileges that are not limited as to use, such as free or discounted admission or parking, and gift shop discounts. In the course of preparing these proposed regulations, the IRS and the Treasury Department have considered the extent of the difficulty of valuation and have concluded that it is appropriate to provide limited relief with respect to certain types of customary membership benefits while preserving the IRS's ability to administer the law fairly and consistently. Accordingly, the proposed regulations provide that both the donee organization and the donor may disregard certain membership benefits when they are provided in return for a payment to the organization. Section 1.170A-13T(a) already allows donors and donee organizations to disregard goods or services that are treated as having insubstantial value under existing IRS guidelines. The guidelines cover low cost articles (items costing \$8.00 or less for 2003), newsletters that are not commercial quality publications, and benefits worth 2% or less of a payment, up to a maximum of \$80 for 2003. The substance of this section has been incorporated into section 1.170A-13(f)(8)(I).

Under the proposed regulations, other benefits may be disregarded only if they are given as part of an annual membership offered in return for a payment of \$75 or less and fall into one of two categories. The first category is admission to events that are open only to members and for which the donee organization reasonably projects that the cost per person (excluding allocable overhead) for each event will be less than or equal to the standard for low cost articles under section 513(h)(2)(C) (\$8.00 for 12003). An example is a modest reception where light refreshments are served to members of a donee organization before an event. The second category is rights or privileges that members can exercise frequently during the membership period. An example is free admission to a museum.

The items described in the previous two paragraphs may be disregarded for purposes of determining whether the taxpayer has made a charitable contribution, the amount of any charitable contribution that has been made, and whether any goods or services have been provided that must be substantiated under section 170(f)(8) or disclosed under section 6115. Thus, the effect of these provisions is broader than that of the temporary regulations, which provided less comprehensive relief and then only for items of insubstantial value.

Goods or Services Provided to Donor's Employees



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The proposed regulations also contain relief where donee organizations provide goods or services to the employees of their donors. Goods or services that may be disregarded for the purposes specified above when provided directly to a donor may also be disregarded for the same purposes when provided to a donor's employees.

Any other goods or services provided to the donor's employees must be taken into account for purposes of calculating any charitable contribution the donor claims as a deduction. If a contemporaneous written acknowledgment of the donor's contribution is required under section 170(f)(8), it must include a description of these goods or services. However, the proposed regulations provide that the contemporaneous written acknowledgment may omit the otherwise required good faith estimate of the value of these goods or services; similarly, the proposed regulations provide that a written disclosure statement required by section 6115 for a payment made in exchange for these goods or services may include a description of them in lieu of the otherwise required good faith estimate of their value.

Good Faith Estimate

For purposes of sections 170 and 6115, the proposed regulations define a good faith estimate of the value of goods or services provided by an organization described in section 170(c) as an estimate of the fair market value of those goods or services. The fair market value of goods or services may differ from their cost to the donee organization. The organization may use any reasonable methodology that it applies in good faith in making the good faith estimate. However, a taxpayer is not required to determine how the donee organization made the estimate.

The proposed regulations further provide that a donee organization may make a good faith estimate of the value of goods or services that are not available in a commercial transaction by reference to the fair market value of similar or comparable goods or services. Goods or services may be similar or comparable even though they do not have the unique qualities of the goods or services that are being valued.

Reliance on Donee Estimates

The proposed regulations provide that a taxpayer generally may treat an estimate of the value of goods or services as the fair market value for purposes of section 170(a) if the estimate is in a contemporaneous written acknowledgment (as required by section 170(f)(8)) or a written disclosure statement (as required by section 6115). Thus, a taxpayer that makes a payment to an organization described in section 170(c) and receives an item in return generally may rely on the organization's estimate of the value of the item in calculating its charitable contribution deduction if the estimate is included in a contemporaneous written acknowledgment or a written disclosure statement.



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However, a taxpayer may not treat an estimate as the fair market value of the goods or services if the taxpayer knows, or has reason to know, that such treatment is unreasonable. For example, if the taxpayer is a dealer in the type of goods or services it receives from an organization described in section 170(c), or if the goods or services are readily valued, it is unreasonable for the taxpayer to treat the donee organization's estimate as the fair market value of the goods or services if that estimate is in error and the taxpayer knows, or has reason to know, the fair market value of the goods or services.

An estimate of the value of goods or services in a contemporaneous written acknowledgment or written disclosure statement is not in error if the estimate is within the typical range of retail prices for the goods or services. For example, if an organization provides a book in exchange for a \$100 payment, and the book is sold at retail prices ranging from \$18 to \$25, the taxpayer may rely on any estimate of the organization that is within the \$18 to \$25 range.



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Basic Financial Reporting

We take Gifts Processing seriously:

- Use Case Management Reporting Standards as guideline for gift entry
- We are audited every year by the Case Internal Audit staff and the University's external auditor
- Private Support is verified and reported each year to CAE using the Voluntary Support for Education survey.
- We "wrote the book" on Financial Reporting: Advancement Services Research and Technology Support for Fund Raising published by CASE. Madelyn Miller authored the chapter on Financial Reporting.

Two Types of Financial Reports:

- The industry uses 2 types of financial reports to track fund raising performance:
 - Commitment Reports
 - Private Support Reports

Why two types of reports?

Private Support and Commitment reports are used for different purposes and tell us different things about our fund raising performance.

Private Support vs. Commitments

Private Support: Reports "cash" for the purpose of cash flow analysis. this is "cash" in the door. The Council for Aid to Education requires us to report Case Private Support totals annually. We then benchmark ourselves with other educational institutions using Private Support as the basis for comparison.

Commitments: (Also referred to as Attainment) Commitment reports track institutional fund raising performance by reporting on "new" pledges and outright gifts. Commitment reports are for the most part "internal" gauges of our performance.

Financial Reporting Definitions:

Private Support is cash and cash equivalents:

- Cash equivalents are gifts in kind and securities
- Private Support is the Total of Outright Gifts and Pledge Payments
- Pledge payments on pledges made in the current fiscal year as well as pledge payments on pledges made in past fiscal years are included.



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- In Wizard system, the transaction type codes are GF, PP, BG, BY, MG, EG, EF, PY

Commitments are defined as:

- "New" Outright Gifts and Pledges secured during the fiscal year
- Payments are NOT included in commitment reporting
- In Wizard, the transaction type codes are GF, BG, PL, WC, EF, PD, MG, EG
- Commitment reports are sometimes referred to as Attainment reports.

Case Definition of an Annual Fund donation:

- Must be ANNUAL in nature
For example, bequests are not counted in the Annual Fund because they are one time donations and will not, by nature, be coming in every year.
- Must support CURRENT OPERATIONS
Current Operations is defined as spendable income.
- Must be UNRESTRICTED in nature.
Unrestricted means the donor has placed no restrictions on the use of the donation, other than directing the donation to a particular school or college.

The Annual Fund is always reported as Cash and Cash equivalents. Annual Fund pledges are washed regularly at the end of the fiscal year providing the pledge has no future payment schedule(s).

Private Support Reports like CAMRPT007 are cash and cash equivalents and are outright gifts and pledge payments only.

Commitment Reports like CAMRPT006 are outright gifts and pledges.

Campaign reports like the Gift Table are based upon current Campaign crediting guidelines established by the Board of Trustees when a resolution is passed authorizing a campaign.

The Annual Fund report (CAMRPT010) tracks Annual Fund progress toward goal. Annual Fund is ALWAYS cash. We never include pledges when reporting the Annual Fund. Why? Because unpaid Annual Fund pledges are always washed so CASH is the most accurate means of tracking, benchmarking, and reporting on performance.



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Understanding Gifts Processing

In order to understand the reporting process, it is helpful to become familiar with gift processing procedures.

Transaction Types:

GF = Outright Gift

BG = Bequest Gift

EG = EFT Gift

OG = On-line Gift

A transaction is coded GF, EG, OG, or BG if no pledge or will commitment is present in the system.

PP = Pledge Payment

BY = Bequest Payment

EY = EFT Payment

PY = Payroll Deduction payment

OY = On-line Payment

A transaction is coded PP, PY, EY, OY, or BY if a pledge or a will commitment is present in the system.

PL = Straight Pledge

WC = Will Commitment

PD = Payroll Deduct Pledge

EF = EFT Pledge

IN = Intention

CP = Conditional Pledge

A transaction is coded PL, PD, EF, or WC if the donor intends to make a donation in the future, either with a payment schedule while he/she is alive, or through his estate. A transaction is coded an Intention if we have nothing in writing from the donor stating the specifics of the pledge. A transaction is coded a Conditional Pledge if the donor places a restriction on the payment of the pledge, for example, "I will pay this pledge as long as Dr. Young is Chairman of the Physics Department". Challenge pledges are also coded Conditional.

MG = Matching Gift

Matching Gifts are linked to the original donor gift and follow the purpose of the original gift.

CM = Matching Gift (from Case Alumni Association)

There is no link back to the original gift since the original gift was processed by the Case Alumni Association, therefore matching gifts obtained by matching the original CAA gifts are coded CM.



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Fund Account Codes:

Fund Account Codes track the fund type for each transaction:

- O = Operating
- P = Plant (Capital)
- A = Annuity
- E = Endowment
- L = Student Loan Fund

Payment Type Codes:

Payment Type codes track the type of transaction that was received:

- A = American Express
- C = Cash/Check
- T = Company Products
- X = Credit Card (Converted Records only)
- D = Discover Card
- E = EFT
- G = Gift in Kind
- M = MasterCard
- N = Non Add (Converted Records only)
- O = Outside Deposits (Memo)
- P = Payroll Deduction
- R = Real Estate
- S = Securities
- V = Visa
- W = Wire Transfer

The Gifts Processing Cycle:

Gifts and pledges are processed daily. The gift processing update program is run nightly. The update program produces:

- Acknowledgments
- Financial Management System interface
- Daily reports

Financial Reporting

Development Services produces reports for Daily, Weekly, Monthly, and Year to Date activity.

Some reports are generated directly from the computer; i.e. monthly donor detail reports.



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Other reports, charts, and graphs are produced manually on a monthly basis.

IMPORTANT THINGS TO REMEMBER WHEN USING REPORTS:

You can NOT add Private Support figures to Commitment figures and get an accurate figure.

You can NOT combine Pledges and Cash and get an accurate figure. You will be double counting pledges and pledge payments if you do.



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Honor Roll of Donors Policies and Procedures

In the past, the Honor Roll extracts for each school were unique, as each school had its own rules for donor recognition. The file structures were complicated and producing final honor roll copy was time consuming. Our new programs will be written so that the honor rolls will be much simpler to produce.

In keeping with the “keep it simple” theme, we are adopting a strategy whereby all schools will receive the same honor roll files written with the same specifications. We are following the new policy that specifies that matching gifts and spousal giving will be included when calculating donor club membership and donor recognition.

Each fiscal year in mid-September, we will produce two files for each school, as follows:

1. Annual Fund Honor Roll file

This file is a summary file of Annual Fund giving by school for the previous fiscal year just ended. It will include:

ID

Name****

Giving*

Management Center

Anonymous Code

**Giving Calculation Rule:*

If a person and their spouse both gave to the same school over the past year, there will be one record for both spouses. The giving will be the total of both spouses Annual Fund giving to the management center, as well as any matching gifts made as a result of their personal gifts. If there is no spousal giving, there will be one line per person. The giving for that individual will be the total of their Annual Fund giving to the management center plus any matching gifts made because of their personal gifts.

****Name Recognition name will be included if available.

2. Non-Annual Fund Honor Roll file

This file is a detail file of non-Annual Fund giving by school for the previous fiscal year just ended. It will include:

Id

Name

Purpose

Fund

Restrict Code

Account



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Allocation
Receipt Number
Matching Indicator
Amount

Matching giving will be included in calculating the amount of the gift in the file in the same manner as the Annual Fund file.

Please note: If you are currently using the gift club window in the Wizard system, please be aware that the Gift Clubs calculations are based upon different rules. The current calculation does not include spousal giving or matching gifts. We will re-evaluate this issue in the near future. We may potentially modify the Gift Club calculations to be consistent with the Honor Roll definitions.



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Exhibit A Electronic Bank Draft Authorization Form

Thank you for inquiring about our Electronic Funds Transfer charitable contribution program. By completing and returning this form, you will be on your way to establishing an easier and less costly way of making your gift to Case. This notification to draft your account on either the 1st or the 15th of each month will remain in effect until we have received notification from you of its termination, and Case has had reasonable opportunity to act on it. Your monthly bank statement will adequately describe this draft when it occurs.

You should anticipate the first draft approximately 30-45 days after we have received your authorization.

AUTHORIZATION AGREEMENT FOR PRE-AUTHORIZED DRAFTS

I (we) hereby authorize Case Western Reserve University to initiate debit entries to my (our) bank account indicated below and the financial institution named below, to debit the same to such account.

FINANCIAL INSTITUTION

BRANCH

CITY

STATE

ZIP

TRANSMIT/ABA NO. (Omit if uncertain)

ACCOUNT NO.

AMOUNT TO DEBIT PER MONTH \$

DATE YOU WISH DEBIT TO OCCUR: _____ 1ST of the month
_____ 15th of the month

This authority to remain in full force and effect until Case Western Reserve University has received written notification from me (or either of us) of its termination in such time and in such manner as to afford Case Western Reserve University a reasonable opportunity to act on it.

NAME(S)

PHONE NO.

(PLEASE PRINT)

DATE

SIGNED X

SIGNED X



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Exhibit B Wire Transfer Instructions

Donor should provide the below "To" information to the bank holding their funds;
Development Officer should complete all blanks on this form.

Date:

(Date wire to be initiated)

From:

(Donor name)

(Donor address)

Description: Gift to Case

(Name of dept. or fund)

Attention:

(Name & # of Case Contact)

Amount:\$

Amplifying Information:

Federal Regulations require that bank wires contain the beneficiary's address. Please provide the following address to the party that will be wiring funds to you:

Case Western Reserve University
10950 Euclid Avenue
Cleveland, Ohio 44106-7035

This form should be faxed to the Treasurer's Office (fax # 216 368-8690) and Development Services (fax # 216 368-4619) with a note of explanation. You may also notify these offices via email:

Tony Fatica in the Treasurer's Office: axf5@case.edu and
Sue Linson in Gifts Processing: sjl2@case.edu



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Exhibit C

Gift of Securities Tracking System

Wizard ID: Pledge ID (if known):

Donor Name: Donor Phone: () -

Donor Address, Line #1:

Donor Address, Line #2:

Donor City: Donor State: Donor ZIP:

Stock Name: Number of Shares:

Stock Name: Number of Shares:

Broker Name: Broker Phone: () -

Date Development Services/Treasurer Notified: / / Expected Value:

Dev. Officer: Dev. Officer Phone#:

School and Purpose:

Gift Value: Value Date: / /

Comments:

Form completed by:



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Exhibit D

Case Western Reserve University Gift Acceptance Policy

Case Western Reserve University will accept charitable gift and grant income defined as follows:

Gift: A voluntary transfer of things of value from individuals, industry, foundations, and other sources to the University for either unrestricted or restricted utilization in the operation of the University, for which the University has made no commitment of resources or services, other than the possible agreement to the designation of the use of the gift by the donor. Gifts usually take the form of cash, checks, securities, real property, or personal property.

Grant: Revenues received by the University from individuals, industry, foundations, and other sources for the support of University programs and projects. Grants normally fall into two categories:

(1) Non-Specific Grants are those received by the University in support of restricted programs or projects, but which do not result from a specific grant proposal, no specific resources are committed, and no accounting of the use of funds is required.

(2) Specific Grants are those received by the University in accordance with the terms of approved grant proposals for specific programs and projects. Commitments of University resources or services are made as a condition of the grant, and an accounting of the use of the funds may be required by the grantor.

Funding for research is considered a grant where the funding organization does not receive a license or option to license inventions resulting from the research or otherwise acquire University deliverables, apart from a report of the research results.

The University **will include** in its gift and grant attainment grant income from private, **non-government** sources.

Exchange Transactions

Exchange transaction revenue will be excluded. Exchange transactions are defined as restricted payments received by the University from various contractors, made in accordance with the terms of contracts entered into by the University to conduct specific programs. Exchange transactions include arrangements whereby research sponsors acquire an interest in the deliverables of the research program.



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Grants and exchange transactions are further defined in the Case Management Reporting Standards, Standards for Annual Giving and Campaigns in Educational Fund Raising. "The difference between a private grant and a contract depends on the intention of the awarding agency and the legal obligation incurred by the institution in accepting the award. A grant, like a gift, is donative in nature; it is bestowed voluntarily and without expectation of any tangible compensation. A contract carries an explicit quid pro quo relationship between the source and the institution. (1) (See also attached NACUBO Guide to Distinguishing Between Exchange Transactions and Contributions for more detailed definition.)

An increasing number of charitable gifts and grants are contractual in form. Some donors enter into a contractual agreement with the University when a gift or grant is made in order to outline certain requirements of the gift or grant such as publicity or donor recognition. The presence of a contractual agreement should **not** be used as the only determining factor when classifying a transaction as either an exchange transaction or a contribution. If funding is donative in nature; bestowed voluntarily and without expectation of any tangible compensation, it will be included in gift and grant attainment totals.

In the event that the appropriate classification for revenue is in question, the President, with the advice of the University Attorney, will make the final determination regarding the transaction.

(1) Case Management Reporting Standards, Standards for Annual Giving and Campaigns in Educational Fund Raising, Council for Advancement and Support of Education, pages 4-5, February, 1996.



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NACUBO GUIDE TO DISTINGUISHING BETWEEN EXCHANGE TRANSACTIONS AND CONTRIBUTIONS

Factors Used to Clarify Revenue as a Contribution

The following factors identify “typical” classifications for Contribution transactions. No one single factor will provide sufficient information to determine the appropriate classification for the transaction.

- Initiative for the project **may** come from the organization receiving the funds.
- Proprietary results belong entirely to recipient organization after the work is completed.
- Results of the work have no commercial value for the resource provider.
- Recipient organization defines performance objectives such as a detailed report and a timetable for meeting objectives.
- Time and place for delivery of results are not specified.
- Resource provider does not receive commensurate value in return for support.
- Recipient determines ownership of the products of research.
- Recipient holds unconditional right to receive the funds.
- Recipient retains control and ownership of any work completed after completion of the project.
- Funds are used to carry out an already existing program of the recipient organization.
- Recipient participates actively in determining how the funds will be spent.

Factors Used to Classify Revenue as an Exchange Transaction

The following factors identify “typical” classifications for Exchange Transactions. No one single factor will provide sufficient information to determine the appropriate classification for the transaction.

- Funds provide goods/services for a program of the resource provider.
- Initiative for the project **may** come from the organization providing the funds.
- Proprietary results belong to funding organization, in whole or in part, after the work is completed.
- Results of the work have a specific commercial value for the resource provider.
- Resource provider sponsors research and development activities and retains patents, copyrights, advance and exclusive knowledge of outcomes.
- Payment supports direct/immediate need of government or organization that provides the funds.
- Benefits to the resource provider are primary and public benefits are secondary.
- Resource provider defines performance objectives such as a detailed report and a timetable for meeting objectives.



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- Time and place for delivery of results are specified.
- Fulfills a service as prescribed by the resource provider.
- Recipient gives up the benefits of the research to the resource provider.
- Recipient pays economic/punitive penalties for failure to meet agreement.

Source: Case Management Reporting Standards, Standard for Annual Giving and Campaigns in Educational Fund Raising, Appendix D, Council for Advancement and Support of Education, February, 1996.



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Biographical Maintenance

The Importance of Keeping Data Current

Current and up-to-date information is the foundation of a good and reliable alumni/development system. Therefore it is critical to inform the Biographical Maintenance unit of Information Services if you become aware of new or updated information on alumni, friends, organizations, or other university constituents.

Information Services employs many various techniques to assist in keeping our data current. Some of the methods used include verification and research using web resources, tracer cards, surveys, outside vendors to programmatically update address, phone and email information, and the student calling center. The employees of University Relations are key players in helping us keep the data current as they are often in personal contact with our constituents.

How to Change an Address or other Bio Change in Wizard

Update of Wizard Information – We appreciate your assistance in keeping the data in Wizard up to date. If you receive new information on an alum or friend, please submit a request for a data change so that we can update Wizard.

How to request: Use the “Basic Information Change” form on our website. You may also send changes to uris_data@case.edu

Normal turn around time: 24 hours.

Notes: Please include the Wizard ID of the person or organization.

How to Request New Codes for the Wizard System

Event Codes

Activity/Event code requests may be requested from Information Services in the following formats:

- e-mail Manager of Biographical Maintenance at uris_data@case.edu
- facsimile (x4619)

Code request information should include the following:

- name of the Activity/Event (i.e. Chicago Appreciation Reception, etc.)
- date of the Activity/Event, including the year
- location of the event is optional (i.e. Strosacker Auditorium)

The Activity/Event code information will be emailed to the requestor within 24 hours after Information Services receives the request.



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Appeals Codes

To request an Appeal Code, fill out the Appeal Code Request form available on the Information Services web site; www.case.edu/development/univ_dev/

Important: An Appeal Code must be requested **prior** to the submission of the devreq@case.edu request for the download of the target population.



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Development Research

The Office of Development Research and Prospect Management within the Information Services department is responsible for providing the highest quality, timely prospect research available, to be used in the advancement of Case Western Reserve University. Development Research provides research profiles on alumni and friends of the university and corporations and foundations to be used by development staff, volunteers, and senior administration. Development Research also researches potential leads for new development prospects.

[HOW TO ASK FOR RESEARCH](#)

Research can be requested by completing the on-line [Research Request Form](#) that is available on the [Information Services web site](#).

www.case.edu/development/univ.dev

The user is asked to provide the name of the prospect/suspect, id number, location, affiliation with the university and reason for request. The form asks who the researcher should contact when the requested research is complete. It asks for the requestor's name and the requestor's relationship with the prospect, the reason for the request, and a list of people attending (if the request is for a meeting). There is a space for comments that may be helpful to the researcher.

[RESEARCH REQUEST FORM](#)

Our goal is to provide timely wealth information for major gift solicitations. In keeping with that goal the following types of information may be available: financial wealth and assets and endowment fund history. This form can be used for the following requests:

- In-depth research profiles for major gift solicitation of \$100,000+. (Two weeks lead time required)
- Personal, family, and company financial wealth information

For basic biographic information, please run a "Wizard Biographic Report".

SAMPLE OF RESEARCH REQUEST FORM ON WEBSITE

*Required fields in **Bold***

Requested By:	<input type="text"/>	Phone:	<input type="text"/>
Case ID (i.e. abc1):	<input type="text"/>	Department:	<input type="text"/>



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Prospect Type

Person

Title:

First Name: Middle Initial:

Last Name: Suffix:

Entity ID: *(must be 6 digits)*

Corporation and Foundation

Corporation/Foundation:

Entity ID: *(must be 6 digits)*

Prospect Information

Affiliation:

Friend Staff

Alumni: Other:

Reason for Request:

Evaluation Stewardship

Solicitation CWRU Events

Cultivation Other:

Meeting Details

If a meeting is scheduled.

Meeting Date:

Departure Date: *Same as Meeting Date:*

Location:

State:

Country: *(if not US)*



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People Attending:

Comments:

Research Contact Information

Development Officer:

Dev. Officer Email:

The prospect is assigned to this development officer: Yes

When research is complete, contact this person:

Same as form-submitter:

Name:

Email:

Phone:

Comments

Please provide information that could aid the researcher.



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TYPES OF RESEARCH

In Depth Prospect Profile:

This is a profile that is used for major donor or prospect (\$100K+) cultivation, solicitation, and stewardship.

Personal Data Summary:

This is a short thumbnail sketch for first time visits, events, or small gatherings. This summary is also used by the nominating committee of the board when considering persons as potential members.

Trustee Reevaluation

CASE Wizard Biographic Report

Corporation and Foundation Profile

PROCEDURES FOR IN-DEPTH PROFILE REQUESTS

Once you submit a request for a profile via the Information Services web site, it is added to the Prospect Research schedule of work in progress. Requests are prioritized using the following criteria:

(1) Major gift solicitation (2) Major gift cultivation (3) Evaluation of suspects

A research analyst will contact the requestor to confirm the receipt of the request for research. Additional information to be included in the profile may be requested at that time.

DISTRIBUTION OF COMPLETED IN-DEPTH RESEARCH

Upon completion of the research, the profile is sent to the party indicated on the original request form. In the event the researched prospect is a dual degree holder or if the original requestor is a central development officer, a courtesy copy is sent to the other interested parties.



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Prospect Management

The Prospect Management unit is responsible for managing the data in the Wizard Prospect Management system; working with the university and school development staff on the assignment of prospects throughout Case, and providing assistance in retrieving data to be used in the management of prospects.

Developing and Maintaining Your Prospect Pool

Developing a Prospect List:

In order to provide an appropriate list of prospects for each development officer, the following information must be communicated to the Prospect Management office:

1. Detailed description of development officer duties and responsibilities including geographic, school, or gift level restrictions.
2. Changes to the geographic, school, or gift level assignments of other development officers as a result of the addition to staff.

Using the information provided, the development officer will receive a list of potential prospects in line with the development officer's responsibilities and skills.

Submitting Prospect Assignments Changes/Additions:

Additions and updates to a development officer's prospect list are made two ways:

1. On line forms located on the Information Services web site (www.case.edu/development/univ_dev) includes options for adding, modifying, and removing prospects or proposals. The on line form works best for small numbers of changes.
2. For more than a few additions or changes, a development officer can send changes in spreadsheet form to the Prospect Management department via email. PUT EMAIL ALIAS HERE.
Normal turnaround time for additions or changes to the Prospect Management system is 48 hours.

Prospect Management Reports from the Wizard System:

Prospect Lookup: Standardized Wizard report of prospects. Can be segmented by development officer, geography, status, type, or campaign.



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Proposal Lookup: Standardized Wizard report of proposals. Can be segmented by development officer, school, geography, status, type, or campaign.

Contact Report Lookup: Standardized Wizard report of contact reports in list format. Can be segmented by date range, development officer, entity, type, or purpose.



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Central Files

The Central Files unit of Information Services is responsible for maintaining all incoming and outgoing documents pertaining to:

- Individuals
- Corporations
- Foundations
- Estates
- Associations

REQUESTING CENTRAL FILES:

Information Services loans central files to staff members as needed.

How to request: Send an email to uris_files@case.edu

Normal turn around time: 24 hours.

Notes: Please include the Wizard ID and full name of the person or organization in your email.

CENTRAL FILE REQUEST FORM

Date: _____ **Requestor's Name:** _____
Bldg: _____ **School/Dept:** _____ **Ext.:** _____
Requested File Name: _____ **ID#** _____

Attached is the file that you requested today. It **MUST** be returned to the Central Files Office no later than the close of business on _____ (10 working days). If you are unable to comply with the return date, please notify us at X4659 or X6379.

FILE PULLED BY: _____ EXT: _____

FILE RETURNED TO: CENTRAL FILES
 BioEnterprise Bldg.
 11000 Cedar Rd. 4th Floor
 Loc. # 7035

RECEIVED BY: _____ DATE: _____



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RETURNING A CENTRAL FILE:

Central Files are often fragile, confidential, or irreplaceable. They have a legal, administrative and historical value to the University. For these reasons, they must NEVER be returned via Campus Mail. Please hand deliver the central file to the fourth floor of the Bio Enterprise Building, 11000 Cedar Avenue. Alternatively, you may send central files back to the Information Services department by using the university courier service. The service is available on the first floor of Adelbert Hall.

FILE ENVELOPE FORM

This form acts as the mailing label on the outside of the **WHITE ACID-FREE** Envelopes that are used for any files that will be sent via courier service or hand carried.

Please fill in all pertinent information.

To: _____

Office/School: _____

Date sent out: _____

The enclosed materials should be returned by: _____, which is 10 working days. Should you need to keep the files longer, please arrange for an extension by calling Central Files @ x4659.

Central Files are often fragile, confidential or irreplaceable. They also have a legal, administrative and historical value to the University. For these reasons, do **not** return via Campus Mail.

Thank you for your cooperation

To be filled in by School or Department returning this envelope.

DATE _____ TO BE RETURNED BY COURIER SERVICE

All folders must be sent via courier service or hand-delivered to:

**TO: CENTRAL FILES
BioEnterprise Building
11000 Cedar 4th Floor
L/C 7035**



CENTRAL FILES

GUIDELINES & PROCEDURES

All incoming and outgoing correspondence between any individual or organization and development staff is properly housed in Central Files. In order for our department to maintain accurate files and provide information, that reflects the University's ongoing relationships, we need your cooperation and compliance.

DO	DON'T
DO include Central Files on distribution lists for all pertinent correspondence, including any e-mail correspondence.	<i>DON'T</i> send your copy if Central Files is copied for distribution. Destroy your copy properly if you don't need it.
DO provide a complete and legible name of the person or organization that the document pertains to and include ID#	<i>DON'T</i> send a document with just a first name Example: Dear Susan
DO send all correspondence directly to Central Files, so it can be evaluated in a timely manner.	<i>DON'T</i> put new correspondence directly into the central file folder. A special criteria and procedures for all incoming documents are maintained.
DO re-organize thoughts and sketchy notes so they are understandable by anyone viewing the file.	<i>DON'T</i> send your brief thoughts written on envelopes or other small pieces of paper that only you understand.
DO send all related items together, intact, with as few staples as possible.	<i>DON'T</i> staple routed or collective items excessively.
DO send copies of all officially accepted and signed proposals, illustrations, etc.	<i>DON'T</i> send draft proposals or illustrations that have not been accepted or declined. Keep it in your own pending file.
DO send all proper gifts backup on a regular basis, so an accurate audit trail exists.	<i>DON'T</i> hold important backup in your area. Forward all of it as soon as you have completely processed it.
DO send rejected or declined proposals. These are filed separately within the department	<i>DON'T</i> discard rejected or declined proposals in your area. Others may need to review their contents in the future.
DO request a large number of files by e-mail or fax (#3106). Please include complete proper name, nickname, ID#, affiliation. Make sure you indicate	<i>DON'T</i> phone in requests for numerous file folders.



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your name, department, and extension number.							
DO return all folders by date indicated on request form in "white mailing envelope" in which you received it.	<i>DON'T</i> request folders until you are ready to use them. If you must keep a file beyond the designated return date, please inform Central Files. Remember, other personnel may need the same folder.						
DO keep the central file folder intact. Make a copy of whatever you need for your own use.	<i>DON'T</i> take correspondence out of sequence. Documents are in date order and should remain as such.						
<p>DO call Central Files if you have any questions.</p> <table data-bbox="154 735 860 850"> <tr> <td><i>Irene Szmania</i></td> <td><i>David Brewster</i></td> </tr> <tr> <td><i>Records Manager</i></td> <td><i>Records Coordinator</i></td> </tr> <tr> <td>x6379 igs</td> <td>x4659 dob</td> </tr> </table>		<i>Irene Szmania</i>	<i>David Brewster</i>	<i>Records Manager</i>	<i>Records Coordinator</i>	x6379 igs	x4659 dob
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x6379 igs	x4659 dob						



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Training

Information Services provides training classes on a wide variety of topics that are beneficial to the University Relations community. Class offerings vary but in the past they have included subjects such as CorporateTime, Data Mining, Fundraising Reporting, as well as Wizard related courses.

Training class descriptions, schedules, and class registrations are available on the Information Services web site. (www.case.edu/development/univ_dev) Help with training issues can be obtained by emailing uris_wiz@case.edu.

Access

New University Relations employees need to obtain and fill out paperwork in order to gain access to the Wizard system. The forms are available on the Information Services web site. (www.case.edu/development/univ_dev)

Procedure for New Employees

Step	Procedure
1. Obtain a Wizard ID.	<p>This can be done one of two ways - online or in person.</p> <p>Online:</p> <ol style="list-style-type: none"> 1. Read FERPA Agreement 2. Read Case Computing Ethics Policy 3. Print, read and sign Security Request form 4. Print, read and sign Records Information Release Policy <p>OR</p> <p>In person:</p> <p>Receive security packet containing FERPA Agreement, Case Computing Ethics Policy, security form and Records Information Release Policy by visiting Information Services.</p>
2. Return Security Forms.	<p>The Security Request form and Records Information Release form can be</p> <ol style="list-style-type: none"> a) Returned to Information Services in Baker 214 <p>or</p>



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b) Faxed to 216.368.4619

or

c) Scanned and emailed to uris_wiz@case.edu

3. Schedule Training

You must take NAV101 and BIO101. If you will be using the prospect management system and/or contact reports, you will also need to sign up for PM101.



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Information Technology

Providing high quality technology and information management services for advancement professionals

Services

The Information Services unit offers many types of technical support and IS services for the University Relations user community.

Ad-Hoc Reports – If you are unable to pull the data you need using a report already built into Wizard, you can request that an ad-hoc report be generated. These reports are generally formatted into an Excel document.

How to request: Send an email to devreq@case.edu. Or use our web site at https://www.cwru.edu/development/univ_dev/requests/forms/adhoc.htm

Normal turn around time: Most requests take 48 hours.

Notes: Please include the following items in your email request: Purpose of the request (i.e., solicitation mailing) Criteria (i.e., all alumni in Minnesota) Output (i.e., name, address, giving) When requesting giving information please indicate Cash or Commitments, Legal or Credit, AF or all giving, giving to a specific school or to Case in general.

Wizard Reports – Our goal is to offer as many reports as possible in Wizard that users can generate themselves to address their individual needs. We gladly welcome suggestions on report enhancements, as well as new report ideas, to aid us in our reporting efforts.

How to request: Send an email to devreq@case.edu. Or use our web site at https://www.cwru.edu/development/univ_dev/requests/forms/adhoc.htm

Normal turn around time: Varies.

Notes: While we value every suggestion, Information Services can not guarantee that every idea will be used. Many factors go into the decision to implement a suggestion including complexity, work load of the staff, impact on the organization and the perceived urgency of the item.

Constituent Emails – To protect our alumni and friends from inadvertent spam, University Relations policy prohibits users from sending mass emails directly to Case constituencies. Instead Information Services will coordinate the process; including obtaining the email addresses, and sending the email to constituents on behalf of the user.

How to request: Send an email to devreq@case.edu. Or use our website at https://www.cwru.edu/development/univ_dev/requests/forms/email.htm



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Normal turn around time: Most requests take 48 hours. In order to avoid bombarding alumni with email over a short period of time, we occasionally have to delay or shift the order of the emails in the queue. We will notify the contact person if this occurs.

Notes: Please see the Mass Email Policy below.

Computer Support – Information Services offers desktop computer and printer support to all users in University Relations.

How to request: Send an email to devreq@case.edu. Or use our web site at https://www.cwru.edu/development/univ_dev/requests/forms/tech_support_request.html

Normal turn around time: Most requests take 48 hours. More complicated requests may require more time. In this case, a programmer will contact you to discuss the timeframe.

Notes: It is helpful to our tech support personnel if you are as detailed about the problem as possible. Include details such as what you were doing at the time the problem occurred, how severe the problem is, etc.

Equipment Loan – Information Services has laptops and projectors available for University Relations employees to borrow. If needed, we will set up the projector for you.

How to request: Send an email to devreq@case.edu. Or use our web site at https://www.cwru.edu/development/univ_dev/requests/forms/equipment.htm

Normal turn around time: Please allow us 48 hours prior to the time you need to borrow the equipment.

Notes: In your email please include the date, time and location where the equipment is needed. Additionally please indicate if set up assistance is required.

Purchase of Hardware/Software – While we can not pay for hardware/software that is not included in our standard configuration, the experienced technical staff in Information Services can assist you in the selection and purchase of these items.

How to request: Send an email to devreq@case.edu.

Normal turn around time: Varies.

Notes: None.



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Mass Email Policy

General Guidelines

1. Information Services generates all mass emails to Wizard constituents.
2. We can only send emails to those in Wizard.
3. We do not provide downloads of email addresses.
4. All email requests must be sent to devreq@case.edu.
5. Solicitation requests via email must be approved by the Assistant Vice President for Alumni Relations, Programs, and Events.
6. Each school or department should designate a primary and secondary person responsible for the email requests generating from their area.
7. Departments and schools are expected to limit the quantity of emails sent to a reasonable number. The use of a newsletter is encouraged.
8. All exceptions to this policy must be approved by the Associate Vice President for Alumni Relations, Programs, and Events and the Associate Vice President for Information Services, and CIO.

Scheduling

1. Urgent ARPE emails always take precedence.
2. All other emails will be scheduled roughly on a first in/first out basis.
3. In order to avoid bombarding alumni with email over a short period of time, we occasionally have to delay or shift the order of the emails in the queue. We will notify the contact person if this occurs.
4. The following emails are currently scheduled monthly:
 - 5th: All alumni email (AlumNews)
 - 15th: All Management alumni email

Sending to students/faculty/staff

1. Information Services can only send emails only to those in Wizard.
2. For Faculty, staff and students you need to contact other divisions. The information below is given as a starting point only. (Information may change.)
 - Approval for Faculty
Lynn Singer (x4389, lxs5)
cc: Mary Cantini (x1610, mlc2)
 - Approval for Staff
Hossein Sadid (x4340, sxg8)
cc: Margaret Stevens (x4340, mms29)
 - Approval for Undergraduate Students
Glenn Nichols (x2021, gxn6)



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cc: Doreen Thibodeau (x2021, dat13)
Note: per USG: No Lecture/Invite requests

- Approval for School specific students
Contact appropriate Student Affairs department

3. For Faculty/Staff/Students: Final approval and mass email message can be forwarded to Jim Prince (jrp14)

Required Element of a Request

Target Population:

Who do you want to send to? (All alumni? MGT only? Those in Cleveland?, etc.)

Header Information:

Name of Sender: <could be personal name or a department name>

Reply-To Email Address: <must be a valid address – could be a 3rd party contact>

Bounce –Back Address: required to be devemail@case.edu

Subject: <the subject>

Body of the email

The email should follow the ARPE designated format

We do not check for spelling errors, HTML problems, etc. Please check your information before submitting the request.

Personalized Salutations (if desired)

We can capture first name, last name, and salutations. You have the option of using these fields inside your email. For example:

Dear <Salutation> would become Dear Mrs. Smith

Dear <FN> <LN> would become Dear Mary Smith

Date to Send By

We will make all attempts to meet this date. Please note exceptions in the Scheduling section.

Do not say ASAP. Give us a real date.

Formatting

Typically we can only send mass emails in plain, unformatted text (A plain-text email). We can not center, bold-face, italic, or otherwise format any text. We can not attach files—all text must be in the body of the message. We can accommodate <tabbed> text to provide some indentation.

If you choose to use formatted email (HTML), you must provide the following in your request:



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A plain, unformatted text version. This is used for older email clients.

An HTML version (an actual HTML document). Send this as an attachment in your request.

Ensure all graphics are hosted on your own web server. Information Services can not host graphics or embed images in mass emails.

Testing

Once the email addresses are pulled from Wizard and the text is placed in our email program, you will receive a test message. Review this test message for accuracy in both the headers and body of the message. Accompanying the test message is a final notification reminder to "Please Review Mass Email Test Message". Respond to this notification, not the test message (as the test message does not come from Information Services). Should you require changes to the email, you will continue to receive test messages and notifications until there are no more corrections. If you expect to be out of the office in this turnaround window, leave an alternate contact person who has the authority to review mass email.

Honoring of "Please Remove" Requests

We must honor all requests to be removed from mailings. If an alum indicates this, please forward the request to devemail@case.edu so we may update their Wizard information. At this time, any remove request will exempt them from ALL future mailings as we do not have separate, targeted email lists. They will no longer receive any email originating from us.

Information Services Email List

If you would like to receive all emails sent by our department to constituents, send an email to devreq@case.edu with the subject line "Subscribe Alumni Emails." You can unsubscribe by sending an email to devreq@case.edu with the subject line: Unsubscribe Alumni Emails."

Abuse of Mail

Potential abuses of email will be reviewed by the Associate Vice President for Alumni Relations, Programs, and Events and the Associate Vice President for Information Services, and CIO. Abuse can result in loss of email privileges.



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Email Subscription Service

In addition to the extensive catalog of Wizard reports, Information Services provides a series of existing and new reports that are delivered straight to your email in-box. This email subscription service merges up-to-date giving and event information with the convenience of email.

New Wizard Gifts, Payments & Pledges

Provides a list of all transactions processed the previous day. It is sent every day except Sunday and Monday. To subscribe, send an email to uris_web@case.edu with the subject line "Subscribe Daily Gifts."

New Wizard Contact Reports

Provides a list of all contact reports (for visit credit) filed in the past week. It is sent on Mondays. To subscribe, send an email to uris_web@case.edu with the subject line "Subscribe Contact Reports."

Weekly Wizard Snapshot

This email is designed to give Prospect Managers a quick look at recent activity for their prospects. It includes information on upcoming and past due tasks, gifts and pledges received, address changes and contact reports (filed by someone other than the Prospect Manager). It is sent on Mondays and all Prospect Managers are automatically subscribed.

Weekly Wizard Snapshot for Others

This email allows non-Prospect Managers to receive the same Weekly Wizard Snapshots as the Prospect Manager(s) of their choosing. This lets assistants, team leaders, and others to have access to the same prospect activity as their Prospect Managers. It is sent on Mondays. To subscribe, send an email to uris_web@case.edu with the subject line "Subscribe Snapshot for XXX" where XXX is the Prospect Manager name.

Alumni Emails mailing list sends you a copy of every email that ARPE and the schools send via mass email to alumni. This is a great source of upcoming event information across the university. To subscribe, send an email to uris_web@case.edu with the subject line "Subscribe Alumni Emails."



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Information Services Reports

Information Services provides a wide number and variety of reports for University Relations staff.

Information Services

Reports Inventory - Reports Available to End Users

I. Reports Available on the World Wide Web:

www.case.edu/development/univ_dev/

1. dvg070a: Constituent Report People vs. Organizations
This report provides summary totals of all people and organizations in the Wizard database by constituent type and status code.
2. dvg070b: Constituent Report by School
This report provides summary totals of alumni by school, decade, solicitation code, and entity status. Good source to find number of reachable alumni by school.
3. dvg070c: Constituent Report by Record Type
This report provides summary totals of all entities in the Wizard database by record type, status, and solicitation code.
4. dvg070d: Constituent Report by Gender
This report provides summary totals by gender code, solicitation code, and record status.
5. UDSTD410: Overall Totals for Open Pledges by Fund Account
This report provides year to date totals for all open pledges by fund account code (restricted operating, endowment, buildings, and unrestricted operating) by payment schedule due date. A good report to use for overall cash flow projections.
6. UDSTD411: Open Pledges by Fund Account by School
This report provides year to date totals for all open pledges by fund account code (restricted operating, endowment, buildings, and unrestricted operating) by school and payment schedule due date. This is a good report to use for cash flow projections for each school.
7. UDSTD412: Summary of Open Pledges by Source
This report provides year to date totals for all open pledges by source (record type i.e. alumni, friend, corporation, etc.) by payment schedule due date. This is a good report to use for overall cash flow projections.
8. UDSTD413: Summary of Open Pledges by Source by School



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This report provides year to date totals for all open pledges by source (record type i.e. alumni, friend, corporation, etc.) by school and by payment schedule due date. This is a good report to use for overall cash flow projections for each school.

9. Monthly/Year to Date Attainment Reports

The official fiscal year attainment reports for University Relations are available on the website. These include Cash by Source, Cash by Management Center, Commitments by Source, Commitments by Management Center, reports by school, and Campaign reports.

II. Reports Available in Wizard Using Reports/Reports

1. AF Account Summary

This report displays cash totals to Annual Fund accounts based on school. System will prompt user for date range and school code.

2. AF Assignment Summary

This report provides giving summaries for AF assignments. It populates all annual fund assignments, prospects, managers, as well as giving statistics by fiscal year. The report operates by giving the user the option to show the output by office or by fund raiser. If by office is chosen, users can select one office or all, group by manager office or assigned office, and provide office summary data only or in detail. If by fund raiser is chosen, users can specify one fund raiser or all. Users can also specify the assignment stop date to pull those assignments ending by a certain date.

3. AF Gift Table

This report provides Annual Fund gift table by school, giving level and source (Alumni, Friends, etc.).

4. AF Solicitable Stats Totals

This report provides totals of solicitable and unsolicitable alumni for the entire alumni population. Counts are based upon Annual Fund definition of solicitable.

5. AF Solicitable Stats by School

This report provides totals of solicitable and unsolicitable alumni by school. Counts are based upon Annual Fund definition of solicitable.

6. ARPE Download

This report, originally designed for the ARPE division, selects alumni, or parents, or both who have attended an event in the past five years or who hold a leadership position on a committee. The report can be further limited by geocode or zipcode/radius. The report returns id, name, affiliation, mailing address, spouse, home telephone, business telephone, email indicator, prospect manager, lifetime giving, and fiscal year giving.



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7. Acks for Deans (Acknowledgments for Deans)
This report generates a download of gifts, payments, and pledges of \$5,000 or more for use when writing Dean's acknowledgments for your school. The report will ask the end user for an input school and date range. The minimum dollar amount will default to \$5,000, but may be changed to any dollar level.
8. Acks for Pres and VP (Acknowledgments for President & Vice Pres.)
This report generates a download of gifts, payments, and pledges of \$25,000 or more for use when writing President's acknowledgments. The report will ask the end user for a date range.
9. Active WC
This report will provide a list of all active Will Commitments in the Wizard system. The report will indicate school and age of the donor.
10. Alumni Couples
This report will list alumni couples. The report will ask the end user to provide a school.
11. Alumni Giving Potential – Lkup
This report ranks alumni giving potential based upon their characteristics. Ranks are calculated as a result of the information services data mining project.
12. Alumni within Work/Spec Field
This report creates a list of alumni who work in a certain line of work or specialty. The end user will be prompted for a specialty code. You may also limit your selection based on geographic area.
13. Annual Fund Assignments
This report allows the end user to track the annual fund prospects that are assigned to them.
14. Appeals Detail
This report provides a list of the entities assigned to a particular appeal.
15. Appeals by School- 1 Appeal
This report provides an appeal breakdown by school based on one appeal.
16. Appeals by School – Multi App.
This report provides an appeal breakdown by school based on multiple appeals.
17. Appeal Statistics
This report provides upgrade/downgrade/lost donor details by school based on appeal.



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18. Appeals Comparison
This report indicates productivity of Appeal by year.
19. Birthday Report
By specifying a birthday month, prospect manager (optional), and/or school code (optional), this report retrieves alumni/prospects' general information such as id, affiliation, address, birthday, and lifetime giving.
20. CWRU Entity Giving Lookup
This function allows the end user to do lookups on entities within the Wizard system based on giving. Additional parameters include school and/or zip codes selection.
21. CWRU Range Report
This report provides totals of CWRU Cash or Commitments. The end user can specify whether data should be totaled for Overall University as well as for cash or commitments, by source, or by school.
22. Calling Ctr. Comp. Stats (Giving)
This report provides upgrade/downgrade/new donor/same donor statistics for entities assigned to the Calling Center. The output is an overall report for all schools.
23. Calling Ctr. Comp. Stats (Sch)
This report provides upgrade/downgrade/new donor/same donor statistics for entities assigned to the Calling Center. The output is a report for each school.
24. Comp Stats Detail
This report provides upgrade/downgrade/new donor/same donor details for all donors to the Annual Fund. The report prompts the user for a school code so the report will be by school. The report lists donor name, this year's annual fund gift and last year's annual fund gift.
25. Comp Stats Summary
This report provides upgrade/downgrade/new donor/same donor totals for all donors to the Annual Fund. The report is run by school.
26. Cultivation Report
This report focuses on key marketing regions showing information about open proposals and whether any presidential cultivation visits have taken place.
27. Cash by Fund (PDVG0260)
This report for cash and cash equivalents for the current fiscal year, breaks out attainment by fund (Annual, Memorial and Honor, etc) and includes current year gifts and payments and prior year payments. Also includes a total of commitments.



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28. Cash by Restrict (PDVG0260)

This report for cash and cash equivalents for the current fiscal year, breaks out attainment by restrict code (endowment, operating, plant, etc.). Data is also broken out by source.

29. Cash by School (PDVG0260)

This report for cash and cash equivalents for the current fiscal year, breaks out attainment by school and includes current year gifts and payments and prior year payments. Also includes a total of commitments. User can specify output for just the Annual Fund or for all transactions.

30. Cash by School/Source (PDVG0260)

This report for cash and cash equivalents for the current fiscal year, breaks out attainment by school and source. It includes current year gifts and payments and prior year payments. Also includes a total of commitments.

31. Cash by Source (PDVG0260)

This report for cash and cash equivalents for the current fiscal year, breaks out attainment by source. It includes current year gifts and payments and prior year payments. Also includes a total of commitments.

32. Daily Annual Fund Report (7D)

This report shows daily progress toward the Annual Fund fiscal year goals. It includes cash attainment to date and outstanding pledge balances. It also shows totals of the previous fiscal year end of month attainment for comparison purposes.

33. Deceased Report

This report enables the user to select a date range to pull all entities that have been coded deceased within the specified date range.

34. Daily Transaction Activity

Provides totals on a daily basis for Gifts, Payments, Pledges, and Will Commitments processed the previous day.

35. Donor Relations Download

This report allows the user to extract Turning Point Society members, Darrow Society members, and/or donors of \$5,000 or more in the previous fiscal year. The report returns id, name, spouse, salutation, preferred address, phone, lifetime giving, last fiscal year giving, will commitment indicator, pledge balance, prospect manager, spouse lifetime giving, spouse last fiscal year giving, spouse will commitment, spouse pledge balance, and spouse prospect manager. There is one line per spouse couple.

36. FY Giving Comparison



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This report shows 10 years of comparison overall totals for both cash and commitments. The report compares daily cash and commitment totals against total FY attainment, as well as attainment as of the same date for the previous 10 fiscal years. Totals are presented with and without major gift in kind donations.

37. Graduation Range

This report allows the end user to select alumni by school in a range of graduation years, for example all Law alumni who graduated between 1975 and 1980. The report returns Name, id, affiliation, mailing address, home phone, prospect manager, and lifetime giving.

38. Local Alumni Prospects

This report finds alumni or prospects within a certain distance of a zip code.

39. Matching Gift Potential

This report provides the end user with overall totals from the previous fiscal year on matching gift potential. The report is by source (alumni, friend, etc.) and totals the number of alumni who work for a matching gift company, the number of those who are donors last fiscal year, the total of last fiscal year's giving, the total dollars matched and the anticipated matched dollars from claim forms, the total of last fiscal year's potential matching gifts that we did not realize because a matching gift form was not received, and a percentage of unmatched gifts.

40. Pledges with Payments Report

This report shows information about pledges with unpaid payment schedules.

41. Proposal Activity

This report shows proposal activity based upon center or office, fundraiser, and purpose. User is prompted to select the desired contents of the report.

42. Proposal List

This report produces a list of proposals with gift information included. User is prompted to indicate a Campaign Code or a Staff Member id.

43. Prospect Aging Detail

Prospect Assignment aging analysis report. Detail is based on center/office and/or fundraiser. User is prompted to select the desired contents of the report.

44. Prospect Aging Summary

Prospect Assignment aging analysis summary based on center/office and/or fundraiser. User is prompted to select the desired contents of the report.

45. Prospect Regions



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This report identifies prospects within 100 miles of various key regions around the country.

46. Reachable Alumni

This report returns counts of all alumni who are reachable by mail or by email. The report can be selected by school, and can be further limited to a certain geocode or radius around a zip code.

47. SCC Fulfillment Rpt. (AFD032)

This report is a fulfillment report for attainment raised by the Student Calling Center. User is prompted for a fiscal year. Report breaks down attainment by school and reports on total amount of pledges, number of donors, payments on pledges, and percent of pledge fulfillment.

48. Student Activity

This report returns alumni involved in a student activity during their student years. The user can specify up to 3 student activity codes, graduation years, and zip code radius parameters for this report.

49. Tardy Acknowledgments

This is a report of all outstanding acknowledgments. Acknowledgments must be written within 7 days of receipt of the gift/payment/pledge. The acknowledgment date is entered into the acknowledgment tracking system. Transactions that are older than 7 days, and for which no acknowledgment date exists, will appear on this report. This report should be used to be certain that all transactions are acknowledged on a timely basis.

50. Top Down Report

This report ranks constituents by giving based on your choice of cash or commitments, legal or credit, Annual Fund or all giving, all years or a certain period of time, and/or one school or all schools. The user can select by type (people, organizations, or both), fiscal year range (if blank, pulls on lifetime), School, Minimum Dollar amount, and number of entities to return.

51. cwru_gen_chapter_giving

This report shows giving for this fiscal year, and total giving, for alumni living in the cities for which an alumni chapter exists.

52. cwru_gen_employer

This report will give the user a list of employees who work for a particular organization. User is prompted for employer names.

53. cwru_gen_nonchaptergiving

This report shows giving for this fiscal year, and total giving, for alumni living in the major cities for which an alumni chapter does not exist.



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54. High Risk Pledge report

This report includes all pledges over \$100,000 that have a payment over a year past due or have multiple late payments. It excludes all pledges that have had a payment made in the last 6 months.

55. Open Pledge report

This report displays all pledges excluding Will Commitments, Conditional Pledges, Payroll Deduct pledges and EZ Giving pledges that have Open payment schedules (meaning no definite payment schedule is known.)

56. Contact Reports vs. Goals report

This report indicates how many contact reports were filed in relation to goals. It can be grouped by Manager Office or Management Center.

57. Proposals by Stage

This report summarizes prospects and proposals selected on criteria such as date range, development officer, management office, management center, stages, and/or person/organization.

58. Organization Giving

This report summarizes the giving of all organizations for the past 10 years. The user can limit selection based upon type of organization (i.e. Corporation, Foundation, Association, etc.), school, cash giving, commitment giving, and legal or credit giving.

59. Contact Proposals Gifts

This report does a comprehensive measurement of development officer performance for the current fiscal year. It allows the user to enter a cutoff date parameter. The report then selects totals based on assigned management center or manager office. The user also has the ability to select a specific fundraising department, the University Relations group of departments, or all departments. The report can be selected with totals by office or by fundraiser.

60. Task Activity

This report shows the number of tasks completed (as well as scheduled) in each task type category: Correspondence, Planned Giving dinner, Research, Telephone, Visit, Stewardship, and Other by fund raiser/office in specified fiscal year. The report gives the options to limit to one office or all, group by manager office or assigned office, and provides office summary data only or detail by fund raiser.

62. Volunteer Activity Report

This report generates a list of alumni who have participated in a specified volunteer activity. The user can enter the volunteer activity code, and may select a school and zip code (both are optional).



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63. Executive List

This report provides the end users with an option to pull Organizations or People with an “executive” title. The report operates by giving the option to limit by prospect manager, by lifetime cash giving, state or mileage around a specified zip range.

64. Expiring Prospect Report

This report helps the development staff identify their expiring prospect assignments. The report pulls all prospects based on the report effective date. The report defaults to pulling both people and organizations. The user can specify an effective date. If this field is left blank, the report will default to the current end of the month date. Users can select other optional selections: by Prospect Manager, by Office, and by Management Center. The output of the report shows each proposal related to their assigned prospect, their contact information, lifetime giving (based on the effective date of the report), assignment dates, etc.

65. Regional Alumni Employer

This report produces a list of alumni sorted by employer that have a home or business address within a specified region. The report assists users in locating employed alumni in various areas around the world. The region can be a domestic zipcode range or a foreign country code.

III. Reports Available in Wizard Using File/Print Other/Other Reports

All of the following reports expect an id number or a group of id numbers in order to run:

1. Alumni Giving Potential

This report ranks alumni giving potential based upon their characteristics. (based upon the Information Services Data Mining project)

2. Bio W/Giving

This produces a simple biographic report format that includes name, home and business information, degrees, phone numbers, and summary giving information.

3. Bio W/O Giving

This produces a simple biographical report format that includes home and business information, phone numbers, degrees, but has no giving summary.

4. CWRU Biographic Report

This produces a basic Biographical report that includes name, spouse, affiliations, home and business information, birth information, and children information.



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5. Proposal List_E
This produces a report of proposals with giving information for the selected id numbers.
6. Standard Download
This produces a download file for the selected id numbers. Included in this download are name, address, affiliation, lifetime commitments, and current fiscal year commitments.
7. Wealth Report
This produces a report format that includes name, spouse information, affiliation, home and business addresses, and Wealth and Asset data from the P!N system.
8. cwru_cr_pr_detail
This produces a contact report detail list for the selected id numbers. The system prompts the user for number of contact reports to be listed on the output.
9. cwru_gen_birthday_e
This produces birthday information for the selected group of id numbers. The system prompts the user for the birth date month on which to report. (For example, if you take a group of id numbers representing all Law alumni in San Francisco into this report, you can obtain data on those who are having a birthday this month.)
10. cwru_gen_rpt04
This output format prints name, degrees, majors, home and business information, job title, field of work, field of specialty, and email addresses for the selected group of id numbers.
11. cwru_pr_entitysummary
This output provides a download file of limited entity, giving, and prospect information.

IV. Subscription Emails

In addition to the extensive catalog of Wizard reports, Information Services provides a series of existing and new reports that are delivered straight to your email in-box. This email subscription service merges up-to-date giving and event information with the convenience of email.

1. New Wizard Gifts, Payments and Pledges
Provides a list of all transactions processed the previous day. It is sent every day except for Sunday and Monday. To subscribe, send an email to uris_web@case.edu with the subject line "Subscribe Daily Gifts".
2. New Contact Reports



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Provides a list of all contact reports (for visit credit) filed in the past week. It is sent on Mondays. To subscribe, send an email to uris_web@case.edu with the subject line "Subscribe Contact Reports".

3. Weekly Wizard Snapshot

Is designed to give Prospect Managers a quick look at recent activity for their prospects. It includes information on upcoming and past due tasks, gifts and pledges received, address changes and contact reports (filed by someone other than the Prospect Manager). It is sent on Mondays and all Prospect Managers are automatically subscribed.

4. Weekly Wizard Snapshot for Others

Allows non-Prospect Managers to receive the same Weekly Wizard Snapshot as the Prospect Manager of their choosing. This lets assistants, team leaders, and others to have access to the same prospect activity information as their Prospect Managers. It is sent on Mondays. To subscribe, send an email to uris_web@case.edu with the subject line "Subscribe Snapshot for XXX" where XXX is the Prospect Manager name.

5. Alumni Emails

This mailing list sends you a copy of every email that ARPE and the schools send via mass email to alumni. This is a great source of upcoming event information across the university. To subscribe, send an email to uris_web@case.edu with the subject line "Subscribe Alumni Emails."



Information Services

Quick Reference Sheet for Wizard Reporting

as of 1/25/05

Key: R/R = Reports/Reports in Wizard
FPO=File Print Other/ Other Report in Wizard
WWW=Information Services Web Site:
www.cwru.edu/development/univ_dev/
S= Subscription Emails

I. Biographical/Demographic Reports

Q: I need to see how many solicitable alumni I have at my school for the Annual Fund. Where can I get this data?

A: AF Solicitable People Stats by School R/R
 DVG070a,b,c,d (Biographical Statistics Report) WWW (Monthly Report)

Q: I need to get a download of all Philadelphia alumni from my school to send an invitation to them. Where do I do this?

A: Entity Lookup in Wizard
 Local Alumni Report R/R

Q: I need to know which of my alumni have passed away this week so I can send the next of kin a sympathy card from the Dean.

A: Deceased Report R/R

Q: I need to know which of my alumni married other alumni.

A: Alumni Couples R/R

Q: I need a list of all of the alumni employees at a specific company.

A: Employee List R/R
 Entity Profile of Company

Q: I need a short profile report on one of my alums.

A: Entity Profile Report. FPO (can be run for one id or a group of ids)
 Select your id or group of ids from Entity Lookup.

Q: I need a hard copy report of home and business addresses, degrees and years, and maybe some giving history for my alumni who live in Atlanta. What are my output options?

A: Find the Atlanta alumni in Entity Lookup, then output chose from:
 Bio report/No Giving FPO
 Bio Report/with Giving Summary FPO



CWRU Biographic Report	FPO
Entity Profile Report	FPO
Local Alumni Report	R/R

Q: I want to send Birthday cards from my Dean to my prospects. How do I get a list?

A: Birthday Report R/R

Q: I am going to New York and I want some ideas on who I should visit while I am there. Where do I look?

A: Local Alumni/Prospects R/R

This report lets you select alumni or prospects within a certain mileage of a zip code of a certain school or all schools. It returns basic information such as name and address as well as giving summaries, data mining score, and prospect manager.

Q: I need a list of all doctors in Cleveland who specialize in Internal Medicine. How do I get this information?

A: Alumni within Work/Spec Field R/R

This report pulls alumni based on a field of work/specialty code and optionally a location (zip code). It uses the distance from zip calculation. The report prints basic information such as id, name, home and business address, affiliation, etc.

Q: How do I pull my alumni in a range of graduation years, i.e. Law alumni from the classes of 1975 through 1980?

A: The Graduation Range report allows the end user to select alumni by school in a range of graduation years, for example all Law alumni who graduated between 1975 and 1980. The report returns Name, id, affiliation, mailing address, home phone, prospect manager, and lifetime giving.

II. Giving Reports

Attainment Reports:

Q: I need copies of the monthly attainment reports produced by Information Services. Where do I find them?

A: PDF copies of the monthly reports reside on the Information Services Web site. WWW

Q: I need to see a gift table report comparing giving ranges for the past 5 years.

A: The CWRU Range Report R/R

This report allows the user to select data for cash or commitments. It can also be run for Overall Totals, totals By School, or totals By Source.



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Q: I need to see fiscal year giving comparisons. What report do I use?

A: Fiscal Year Giving Comparison R/R

This report shows 10 years of both cash and commitment totals, as well as compares attainment to the same time in the 10 previous years.

Q: I need a report of giving from alumni who live in Chapter Cities.

A: Chapter City Alumni Giving R/R

Q: I need a report of giving from alumni who live outside of Chapter Cities.

A: Non-Chapter City Alumni Giving R/R

Q: I need to see a gift table report for my school for this fiscal year's Annual Fund.

A: AF Gift Table R/R

Q: I need to see fulfillment data for pledges secured from the Student Calling Center this fiscal year.

A: SCC Fulfillment Report R/R

Q: I need to see a list of people who received the spring mailing we sent last March. And I need some information on certain appeals codes. Where do I look?

A: Appeals Detail R/R

Appeals by School R/R

Appeals Comparison R/R

Appeals Statistics R/R

The Appeals Detail report lists all of the entities who were assigned a particular appeal code, and indicates the contribution (gifts plus pledges) made as a result of the appeal.

The Appeals by School report breaks down an appeal by school and fund so you can see where the money raised was designated.

The Appeals Comparison report summarizes the productivity of appeals by year.

The Appeals Statistics displays the upgrade/downgrade/etc. status of each person assigned to an appeal.

Q: I need to see detail of the gifts, pledges, and payments that were received from Corporations and Foundations.

A: Organization Giving report R/R

Q: I need to know what gifts were processed yesterday. Where do I look?

A: Acks for Deans R/R

Transaction Lookup in Wizard

New Wizard Gifts, Payments, and Pledges S



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Q: I need to know how close I am to my school's Annual Fund goal. Where can I find this data?

A: The Daily Annual Fund Report (7D) in R/R.

Q: My budget director needs to know what accounts have been credited with deposits for the Annual Fund at my school this year. How can I help him?

A: AF Fund Account Summary R/R

This report displays cash totals to Annual Fund accounts based on school.

III. Finding Donors

Q: I need to get a list of all \$1,000 or more donors to my school last fiscal year. Where do I do that?

A: Transaction Lookup (the little green money bag icon on the Task Bar) Transaction Lookup allows the end user to select groups of financial transactions. You can select by amount, date of record, year of giving, management center, or fund. After you do your select you can work with the resulting list, or you can save it to the clipboard, or you can use the output formats in FPO.

Samples of queries available with Transaction Lookup:

\$1,000 donors to Annual Fund this year

All transactions that have come in this fiscal year to the Annual Fund or to your management center

All transactions that have come in this week for your management center

Q: I need to see my top cash donors for my school last year. How to I get that information?

A: Top Down Report R/R

This report ranks constituents by giving based on your choice of cash or commitments, legal or credit, Annual Fund or all giving, all years or a certain period of time, and/or one school or all schools.

IV. Gift Management

Q: I have to write acknowledgment letters for my management center. How do I know who gave a gift?

A: The Acks for Deans report on R/R. This report can be selected for a day, a week, or any date range that you need. You can enter a minimum dollar amount, although the selection defaults to \$5,000. You can also enter a specific management center. It returns a report that can be saved as a file for download to your desktop. There is also a program called Acks for Pres and VP on R/R. This program is used to produce President's letters and Vice President's letters.

Q: I need to write acknowledgment letters for my Dean. Where do I find the donors who gave \$5,000 or more to my school?



A: Acks for Deans R/R

This report generates a download of gifts, payments, and pledges for use when writing Dean's acknowledgments for your school. The report will ask the end user for an input school and date range and dollar minimum.

Q: I need to see a list of gifts, payments, and pledges for which no acknowledgment letter has been prepared. Where do I find this?

A: Tardy Acknowledgments R/R

Q: I need to see a report of all of my school's active pledges with payment schedules so I can follow up on pledge receivables. Where do I find this information?

A: Pledges with Payment Report in R/R shows pledges with unpaid payment schedules.

Q: I need to see a pledge aging report that indicates cash flow over the next 10 years for outstanding pledges. Where do I find this data?

A: UDSTD410, 411, 412, 413 WWW

These reports shows pledge aging by school, by source, and by restrict code. It is run monthly.

Q: I need to see a report of my open Will Commitments.

A: Active WC R/R

This report gives a list of active Will Commitments by school. The report also indicates the age of the donor.

Q: I need to see a list of the top donors to the Medical School. How do I get it?

A: Top Down in R/R. This program ranks constituents by giving based on your choice of cash or commitments, legal or credit giving, Annual Fund or all giving, all years or a certain period of time, and one school or all schools.

Q: I need to see a report that lists all of the pledges that are over a year past due or have multiple missed payments so I can follow up on these pledges.

A: High Risk Pledge report R/R

This report includes all pledges over \$100,000 that have a payment over a year past due or have multiple late payments. It excludes all pledges that have had a payment made in the last 6 months.

Q: I need to see a report that displays all pledges with open payment schedules.

A: Open Pledge report R/R

This report displays all pledges excluding Will Commitments, Conditional Pledges, Payroll Deduct pledges and EZ Giving pledges that have Open payment schedules (meaning no definite payment schedule is known.)



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V. Prospects

Q: I want to use the new data mining tool to search for new prospects. How do I do this?

A: There are 2 ways to use the new data mining tool. You can use Alumni Giving Potential Report Lookup in R/R. You would enter your school code and the range of Giving Potential Codes you want to see, and a report will be generated for you. Additionally, you can go into Entity Lookup and select a group of records. For example, say you are going to visit Denver and you would like to find new suspects to visit. You can select all of your alumni who live in Denver, then go to FPO and run the Alumni Giving Potential Report. It will rank the Denver alumni giving potential based on their characteristics and return a list sorted top down of the best prospects.

Q: I need to get a list of my prospects for Washington D.C.

A: Prospect Regions in R/R identifies prospects within 100 miles of various key regions around the country. You can also use the Local Alumni Report in R/R.

Q: How do I get Wealth Information on my alumni who live in Los Angeles?

A: The CWRU PR Wealth Report in FPO. Use Entity Lookup to find your alumni in Los Angeles; go to FPO and run the Wealth Report. A report will be produced indicating wealth information obtained from PIN data.

VI. Prospect Management

Q: I would like to see a report on the proposals I am responsible for including number submitted, number identified, number accepted, etc. Where do I find this information?

A: Proposal Activity Report R/R
Proposal List w/Giving R/R or FPO

Clicking on Proposal Activity Report in the Reports/Reports section will give you the following selection choices: Output Summary by Prospect Manager Office Overall, Output Summary by Prospect Manager Office by Fundraiser, Output Summary by Prospect Manager Office by Purpose, Output Summary by Management Center Overall, Output Summary by Management Center by Fund Raiser, Output Summary by Management Center by Purpose. By Prospect Manager Office categorizes proposals within the office ultimately responsible for the project. By Management Center categorizes proposals based on Campaign association of each proposal.

The Proposal List with Giving gives you multiple output options. When you run the report you will see a printer ready summary of each prospect. Additionally, if you click SAVE, you can access the full download of information in Excel format. This report can be run from both R/R or from FPO (in conjunction with an entity, prospect, or proposal list.)



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- Q: Where can I get information on the prospects that are assigned to me?
Prospect Aging Summary R/R
Prospect Aging Detail R/R
AF Assignment Summary R/R

The Prospect Aging Summary shows the age of prospect assignments for each office based on center/office and/or fundraiser.

The Prospect Aging Detail shows the age of prospect assignments for each fundraiser based on center/office and/or fundraiser.

The AF Assignment Summary displays an Annual Fund giving summary for the fiscal year. It is summed up by office and development officer for those prospects who had/have an AF assignment type over the year.

- Q: I need to see all Contact Reports for a particular individual.

A: Contact Report Detail Report FPO

Find the individual in Entity Lookup, click on FPO, Entity Profile Report, Contact Reports ONLY. This will give you a report of each contact report filed on the person. Additional information such as who submitted the Contact Report is available by selecting CR Contact Reports.

- Q: I need to see a report of open proposals for the Boston area.

A: The Cultivation Report in R/R focuses on key marketing regions showing information about open proposals and whether any presidential cultivation visits have taken place.

VII. Miscellaneous

- Q: I would like to email one of the Wizard reports. How do I do this?

A: Save the report as a PDF file in Wizard. Then you can email the PDF file.

Q: I would like to know how many contacts I have made against my contact goal.

A: The Contact Reports vs. Goal report in R/R will show how many contact reports were filed in relation to goals. The report can be grouped by Manager Office or Management Center.



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Who to Contact for Information

General Questions - uris_gen@case.edu, 216.368.8552

Central File Requests & Questions - uris_files@case.edu

Changes in Wizard Data - uris_data@case.edu

Computer Support - devreq@case.edu (In emergency cases in which your email is not working, please call 216.368.8552)

Equipment Loan - devreq@case.edu

Gift/Pledge Questions - uris_data@case.edu

Prospect Assignment Additions/Changes - uris_pros@case.edu

Prospect Assignment Questions - uris_pros@case.edu

Report Requests - devreq@case.edu

Requests for Emails to be Sent - devreq@case.edu

Research Requests - uris_res@case.edu

Research Questions - uris_res@case.edu

Training - uris_wiz@case.edu

Website Related - uris_web@case.edu

Wizard Access - uris_wiz@case.edu

Wizard Help - uris_wiz@case.edu



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Sue Linson Manager	8544	susan.linson
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Barbara Lask Clerk III	6730	barbara.lask
Loretta Summers Clerk III	5583	loretta.summers
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Henry Wiggins Analyst Programmer II	5954	henry.wiggins
Linda Kaiden Analyst Programmer II	4472	linda.kaiden
Eric Valdescaro Analyst Programmer II	4404	eric.valdescaro
Richard Lu Analyst Programmer II	2123	cxl130
John Tantalo Student Programmer	4470	jnt5
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David Brewster Records Clerk	4659	david.brewster



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Prospect Management

Marcea Tucker Coordinator	6189	marcea.tucker
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