EPSILON SIGMA ALPHA

ESA Service Reporting Guidelines

These guidelines are designed to help members, chapters, and groups understand what service should be reported through the ESA Service Reporting System. The information collected supports how ESA tracks and measures impact, and how we share the story of our work across the organization. As ESA continues to grow and deepen its service, we are aligning our reporting practices with widely accepted nonprofit standards. This ensures the data we share is accurate, credible, and meaningful.

Service should be reported for efforts completed intentionally in the name of ESA.

What to Report

Each section below aligns directly with a field in the ESA Service Reporting Form.

Volunteer Hours Served

Volunteer Hours Served include the time ESA members spend actively working on a service project, from start to finish.

This may include:

- Time spent directly providing service
- Time spent preparing for or wrapping up a specific service activity
- Time spent supporting another ESA member in completing a service project, when that support is clearly connected to the project

This should **not** include:

- Routine meetings or social activities
- General planning time not tied to a specific service project
- Time that would have occurred regardless of the service effort

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Dollars Donated

Dollars Donated include monetary contributions made by an individual ESA member or an ESA group through or in connection with ESA activities.

This may include:

- Direct donations to a charitable or civic organization
- Proceeds from fundraising projects that are donated to a supported organization

If a fundraising activity benefits more than one organization, only the portion donated to the reported organization should be included. If a fundraiser is advertised as benefiting a specific organization, all net proceeds must be donated in order to be reported.

Donated Goods (In-Kind Donations)

Donated Goods, also referred to as in-kind donations, include items, supplies, or materials donated as part of a service project. **If items are created and donated directly to a beneficiary, they may be reported as donated goods.**

When reporting Donated Goods:

- List the type of items donated (for example: clothing, hygiene items, school supplies, food, medical supplies)
- Provide an estimated value, when applicable

For used items, estimate what the item would reasonably be worth today based on its age and condition, similar to what you might expect it to sell for at a thrift or resale store. This does not need to be an exact amount. Simply use your best reasonable estimate. The purpose of reporting donated goods is to help capture the scope and impact of in-kind support.

Materials or supplies used to prepare or host a fundraiser should **not** be reported as donated goods. For example, ingredients or supplies used for baked goods or chili feeds are considered part of creating the fundraiser. The impact of those contributions is already reflected in the funds raised from the event, and reporting the supplies separately would count the same contribution twice.

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Total Miles Traveled by ESA Members to Complete This Project

Mileage may be reported when travel is necessary to complete a specific ESA service activity and goes beyond a member's normal routine. This may include driving to a defined service project location, transporting donated goods or supplies, or traveling to provide hands-on service.

Mileage should **not** be reported for:

• Routine or everyday travel

• Regular commuting

• Travel to regular chapter meetings, social gatherings, or general chapter activities

• Travel that would occur regardless of the service project

The intent of reporting mileage is to capture travel required to make service possible, rather than general participation or attendance.

Mileage represents the use of a personal vehicle for charitable service and the costs associated with driving that vehicle. Because those costs are incurred by the person providing the vehicle, **only the driver should report the mileage.** Passengers traveling in the same vehicle should not report those miles.

This approach aligns ESA reporting with current nonprofit practices by focusing on travel directly connected to charitable service and using a consistent standard for valuing that contribution.

Members only need to report the number of eligible miles traveled. The Service Reporting System will automatically calculate the value of those miles using the current IRS charitable mileage rate.

Special Service: Support for an ESA Member

Service provided to support an ESA member during a time of illness, disability, or personal hardship may be reported.

Examples include providing transportation for medical treatments or assisting with essential needs during a period of hardship. This type of service reflects ESA's values and recognizes the care and support members provide to one another when it truly matters.

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When in Doubt

If you are unsure whether something should be reported, a helpful question to ask is:

Did this time, donation, or support directly contribute to completing an ESA service project or supporting an ESA member during a time of need.

If yes, it likely belongs in the Service Reporting System!