



Campaign Counting Guidelines

Overview

This document governs campaign counting for The Catholic University of America's comprehensive campaign¹ to be conducted between May 1, 2015 and April 30, 2022. This document should not be used to evaluate gift acceptance. Criteria for gift acceptance are addressed in Catholic University's Policy on the Acceptance, Management and Disposition of Philanthropic Gifts.

Campaign Timeline

The proposed campaign period is seven (7) years, beginning May 1, 2015 and ending April 30, 2022.

Gift Types included in Campaign Totals:

Catholic University will follow the Council for Advancement and Support of Education (CASE) Reporting Standards & Management Guidelines, 4th edition for gifts to be included in Campaign totals. They are: outright gifts, philanthropic grants, pledges, planned gifts and selected gifts of property, consistent with Catholic University's Policy on the Acceptance, Management and Disposition of Philanthropic Gifts. The Vice President for University Advancement reserves the right to include sponsored projects when those funds were secured through the efforts of the Advancement team.

Counting Policy:

1. New Cash and Securities: counted at face value
2. Documented pledges: counted at face value. Conditional pledges may be counted at the discretion of the Vice President for University Advancement based on the degree of risk the stated condition reasonably presents. Pledge payment period: The CASE- suggested 5-year payment period will be honored. Exceptions will be at the discretion of the Vice President for University Advancement. If longer pledges are approved, they can be extended no more than 5 additional years (10 years total). Pledges determined to be uncollectible will be removed from the campaign total.²

¹ A comprehensive campaign addresses an organization's diverse needs: current operating support, special purposes or programs, capital, and endowment. The Comprehensive Campaign includes *all* fundraising activities conducted during the Campaign counting period, including annual fund, corporate and foundation support, major and planned gifts.

² University Advancement policy on pledge management includes provision that multi-year pledges that for which no payments have been received in more than two fiscal years will be written off. Annual Fund pledges that have not been paid within the year pledged will be written off at the end of the fiscal year.



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3. Real Estate: counted at fair market value based on an independent appraisal.
4. Gifts-in-Kind: counted at fair market value based on independent appraisal.
5. Realized planned gifts: counted at face value (reduces the revocable total if bequest was recorded in the campaign as a revocable commitment and is now realized).
6. Planned Gifts:
 - a. Irrevocable Planned Gifts: counted at face value
 - b. Irrevocable planned gifts will be counted as follows depending on gift type:
 - i. Gift Annuity: face value;
 - ii. Charitable Remainder Trust: counted at face value. Present value is also recorded for internal reporting.
 - iii. Charitable Lead Trust: the face value of payments for the duration of the campaign and 5 years thereafter is recorded and counted as a current pledge. The remaining years' payments are recorded as an irrevocable planned gift, and counted at face value. Present value of the remaining year's payments is recorded for internal reporting.

Note: If the University is not the trustee of a charitable remainder trust or charitable lead trust an executed copy of the trust agreement is required for the gift to count in campaign totals.

- iv. Life Insurance: If The Catholic University of America is the owner and beneficiary of the policy, it will be counted as an irrevocable planned gift at face value (per CASE guidelines). The value of the gift will be determined by the issuing insurance company at the time the gift is made. The Vice President for University Advancement reserves the right to consider acceptance of other Life Insurance gifts depending on evidence of future value to the University.
- c. Revocable Planned Gifts: counted at face value for donors reaching age 65 by campaign end date and only when documented with a signed gift agreement, copy of the relevant portion of a will, or confirmation of planned gift form.

Revocable planned gifts will be counted as follows depending on gift type:

 - i. Bequests: A document outlining specific purposes for use of the bequest must be executed during the campaign period. Prior bequests made before the Campaign period will not be counted, although *additions* to those provisions made during the campaign will as long as they are supported by the above documentation. If a specific dollar amount is not stipulated (percentage allocation or “rest and residue”), there must be due diligence to validate the



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amount estimated for counting. If a donor amends a pre-booked expectancy during this campaign to reflect a larger specific amount or percentage, that

increase will be counted. Bequests, retirement plans, and trusts will be counted at face value. Present value is also recorded for internal reporting.

- ii. Life Insurance: counted as a revocable planned gift per CASE guidelines, if the The Catholic University of America is the beneficiary but not the owner of the policy.

Revocable planned gifts determined to be uncollectible will be removed from the campaign total.

Less than 30% of the Campaign total shall be from revocable planned gifts.

The Vice President for Advancement will have final authority to determine whether a certain gift is counted.