

North Carolina State University

Campaign Counting Guidelines

February, 2013

The following applies to the comprehensive fundraising campaign to be conducted between July 1, 2013, and June 30, 2021. NC State will adhere to the CASE Reporting Standards & Management Guidelines, 4th edition, with the following exceptions, considerations, and amplifications:

- The University Advancement Committee of the Board of Trustees has approved a separate policy for counting gifts made prior to the official campaign period. The criteria under which pre-campaign gifts and commitments will be included in the campaign are those which are:
 - part of a transformational gift that names a department or college, or otherwise equals or exceeds \$10,000,000, are made within three years of the campaign start date, and are referenced as counting in the campaign in the documented gift agreement(s) executed by both the donor and the University
 - major gifts (\$25,000+ payable over no more than 5 years) from donors knowledgeable of the impending campaign by their affiliation with NC State, are made within one year prior to the campaign start date, and are made either toward endowment or facility projects which are expected to be priorities or objectives of the campaign
- Government funds will be excluded as per CASE, with the exception of Tobacco Trust Fund and Nickels for Knowhow North Carolina State government pass-through payments
- Pledge payment period
 - The CASE suggested 5-year payment period will be honored. Exceptions for leadership gifts will be taken to the Chancellor and Vice Chancellor for University Advancement for approval
 - If longer pledges are approved, they can be extended no more than 5 additional years (10 years total)

- Revocable gifts (i.e. bequest expectancies)
 - These must be documented either by a copy of the portion of the will mentioning NC State or an affiliated entity, or a properly executed bequest intention form. MOUs outlining specific purposes for use of the bequest must be executed during the campaign period. Other prior bequests 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 amount estimated for counting. Campaign credit will be at full face value regardless of the donors age
 - Bequests realized during the campaign will not be counted if an expectancy was recorded prior to July 1, 2013, even if the amount realized is greater than originally expected. If, however, a donor amends an earlier expectancy during this campaign to reflect a larger specific amount or percentage, that increase will be counted
- Deferred gifts
 - Will be reported and counted at both face and present (IRS deductible) values, with separate goals developed for both amounts
- Conditional pledges, bequest commitments, & gifts
 - Will not be counted