



You Want Us to Raise How Much?

The Role of Planned and Deferred Gifts
in a Campaign

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Introduction

- What to expect from this presentation.
- What not to expect from this presentation.



Should Planned Gifts Be Included in a Campaign?

- Short answer: **Yes!**
- Why?
 - Open a broader conversation.
 - Include a larger audience.
 - Increase the likelihood of blended gifts.
 - Deferred gifts are not consolation prizes.



How Should Planned Gifts Be Included in a Campaign?

- Everywhere but capital projects.*
- Endowing positions and projects.
- Funding projects with long time horizons.
- Funding projects with future start dates.



How Should Planned Gifts Be Counted and Reported in a Campaign?

- Definitions.
 - Counting and reporting.
 - Accounting.
 - Valuation.
 - Crediting.



Frequently Used Counting Methods

- Face value.
- Setting limits.
- Minimum ages.
- Discounted value.
- Note: levels of documentation.



NACGP Suggested Guidelines

- History of guidelines.
- Trisected goal:
 - Outright goal.
 - Irrevocable deferred goal.
 - Revocable gift goal.



Basic Principles Behind the Guidelines


- Be clear, transparent and easily understandable.
- Provide a mechanism for comparison.
- Take into account the considerations of the donor.
- Focus on counting and reporting.



Basic Principles Behind the Guidelines II

- Recognize that IRS charitable deduction calculations were not created for the purpose of counting planned gifts.
- Recognize that campaigns are usually finite often with multi-year timeframes.





“Is there a higher calling
than curing cancer?”

—Phil Knight



Case Study: The Knight Cancer Challenge

- The Goal: Raise \$500 million in two years.
- Spoiler alert:
 - We met the goal!!!
 - \$508 million in 21 months.



Where Did Those Dollars Come From?

- Foundations.
- Corporations.
- Individual donors.
- State of Oregon.



Breakdown by Percentage

- Government
 - 41%
- Foundation
 - 10%
- Corporate
 - 6%
- Other (Schools, community groups, kids)
 - 1%



Breakdown of Individual Giving

- Outright gifts and pledges (People, DAFs, Estates).
 - 15%
- Deferred irrevocable gifts (CRT, CGA, CLT).
 - 23%
- Deferred revocable gifts.
 - 4%



Anatomy of an Anonymous Gift

- Charitable Lead Unitrust
 - Funded with \$20,000,000 of zero basis Nike Corporate Stock
 - 20 Year Term, 8% Pay Out
 - How Was It Counted?



OREGON HEALTH & SCIENCE UNIVERSITY

CANCER: YOU'VE MET YOUR MATCH



HERE IN OREGON,
WE FIGHT CANCER DIFFERENTLY.
WE WIN.



OHSU



Questions for Discussion

- Does your organization have a standard counting practice for planned gifts received during a campaign?
 - Face value (minimum age), discount value, % or \$ limits, revocable gifts, documentation required
- Has today's presentation given you pause as to the advisability of continuing that practice?
- If so, what steps will you need to take to initiate that change?



Thank You

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