



# University of Missouri

COLUMBIA • KANSAS CITY • ROLLA • ST. LOUIS

Pledge Number \_\_\_\_\_  
 Pledge Description \_\_\_\_\_  
 Donor name or # \_\_\_\_\_

GASB 33 Determination (circle one)    Yes    No  
 Original Pledge Amount \_\_\_\_\_  
 Date of Pledge \_\_\_\_\_

	Yes	No	N/A
1 Does the University meet all characteristics specified by the donor?			
2 Is the pledge or agreement in writing, finalized, and signed by the donor?			
3 Is the amount of the pledge determinable at this time?			
4 Is the collection of the pledge probable?			
5 If the pledge is in a trust, is the University the trustee?			
6 Does the pledge specify a date or time range over which it will be provided?			

**If the answer to any of the questions 1-6 is No, then do not record the transaction as a Pledge Receivable.**

7 Is a time frame specified in the agreement in which pledge installments must be used?			
8 Does the University need to wait until a certain date before expending the funds?			
9 Will the University receive the funds only if expenditures have been incurred?			
10 Will the University receive matching funds? (would not exclude the non-matching portion of the pledge)			
11 Does the University need to raise other funds before receiving the contributed resources?			
12 Is the receipt of the donation contingent upon the occurrence of significant events or other factors? (minor contingencies, such as reporting progress to the donor, are not significant enough to affect pledge receivable)			
13 Is the amount of the pledge dependent on other factors?			
14 Is this a "gift-in-kind" (i.e.; a donated service, etc.)?			
15 Is the University specified as the beneficiary in the donor's will or bequest?			
16 Is the University specified as the beneficiary of a life insurance policy?			
17 Is the donor pledging funds to the University for purposes of contributing to an Endowment?			
18 Is the pledged donation held in trust by a third party?			
19 Is the agreement a grant rather than a donation? (That is, the University agrees to specific conditions and/or to perform a scope of work as defined by the sponsor)			
20 Does the donor expect to receive something in return—research outcome, patents, etc?			

**If the answer to any of the questions 7-20 is Yes, then do not record the transaction as a Pledge Receivable.**

Document Reviewed by: \_\_\_\_\_

Review date: \_\_\_\_\_