

Gift Related to Plant Fund Questionnaire

PURPOSE: The following questionnaire is intended to help schools and units to identify if an incoming gift is designated for plant (800's) or if it is unrestricted (300's).

If any of the following answers are yes, the language within the gift agreement indicates that the gift is likely designated for a capital or non-capital plant project.

For more information about how to process gifts designated for plant purposes, please visit the [plant gift summary](#).

STEP 1

Complete the following Plant Fund test questions by checking yes or no boxes.

Will the gift be used to fund any of the following expenses?

YES NO

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Tuckpointing, façade and foundation repair (or similar structural improvement activity) |
| <input type="checkbox"/> | <input type="checkbox"/> | Roof replacement |
| <input type="checkbox"/> | <input type="checkbox"/> | Window replacement |
| <input type="checkbox"/> | <input type="checkbox"/> | Asbestos abatement |
| <input type="checkbox"/> | <input type="checkbox"/> | HVAC infrastructure upgrade |
| <input type="checkbox"/> | <input type="checkbox"/> | Electrical or water infrastructure upgrade |
| <input type="checkbox"/> | <input type="checkbox"/> | Required safety costs (e.g., sprinkler replacement, ADA compliance) |
| <input type="checkbox"/> | <input type="checkbox"/> | Land improvements (e.g., repave parking lot) |
| <input type="checkbox"/> | | Repairs and maintenance activities to a University building |
| <input type="checkbox"/> | <input type="checkbox"/> | Stand-alone piece of equipment with cost \geq \$5,000 and useful life > 1 year |
| <input type="checkbox"/> | | Purchase of a new building, expansion or renovation of an existing building |

Will the name of the project include renovation, building, or improvement?

Yes No

STEP 2

If you have checked yes for any of the above expenses, please contact to the individuals in Plant, Debt, & Equipment at [Accounting Services](#) for further guidance on recording the gift. While the listing above is not comprehensive, if language in the agreement includes “renovation,” building,” or “improvement,” there may need to be additional analysis to determine classification. Once a determination is made, please reach out to your school or unit’s [budget analyst](#) to start any necessary [resource planning](#) and [capital facilities](#) approvals.

For further reference on Capital and Non-Capital project indicators, refer to the [Capitalization Policy](#).