

The Campaign for ETSU Counting & General Policies
March 19, 2019

This is the general policy that will guide ETSU's volunteer leaders, staff, and all other personnel until the campaign has been concluded officially. Exceptions to these general policy statements may be made on a case-by-case basis by ETSU's Foundation Executive Committee after consultation with the Foundation President/CEO.

- ETSU's Foundation Executive Committee has the responsibility for the integrated campaign in accordance with the approved campaign plan and related policies.
- All solicitation of gifts for campaign purposes by any entity will be undertaken in coordination with and concurrence of ETSU's Foundation President.
- The Foundation President/CEO will provide regular campaign gift activity progress reports to campaign leadership and the Foundation Board.
- Information regarding all gifts to the campaign is considered confidential unless authorized for release by ETSU's Foundation Executive Committee. Campaign leadership, through its chair, will approve all formal news releases. All public relations activity regarding the comprehensive campaign and major gifts must be cleared through the Foundation President or his/her designee.

Counting Guidelines

- *The Campaign for ETSU* will be active from July 01, 2017 through June 30, 2022 with an initial goal of \$120,000,000.* (****Goal is preliminary; not public until April 12, 2019***)
- Pledge payments may extend 5 years from the last date of the active campaign period (through June 30, 2027).
- *The Campaign for ETSU* will be comprehensive in nature. It will include tax deductible and non-taxed gifts (ex. IRA rollover gifts) for capital, operating, and endowment designations. It will also include 80% of athletic obligation and other gifts related to seating priority - to the extent that CASE continues to allow inclusion.
- Pledges are defined to include both binding pledges and statements of intent. A **binding pledge** is recorded as a receivable on University Financial statements and is considered to be legally enforceable. A **statement of intent** is not recorded by Foundation Accounting and is merely a statement of intended gifts which is not legally enforceable. Planned pledges and pledges from private & family foundations are considered statements of intent. Both are considered countable by ETSU for campaign reporting purposes.

- The VP for Advancement may approve specific exceptions to Campaign Counting Guidelines. Exceptions will be documented as at the time of approval.
- Private research grants will be counted by adding detail to the Advancement database on a yearly basis.
- Deferred gifts, other than CGA, made by donors who are 55 and above will count at full value of the gift. If a donor turns 55 during the campaign period, the gift will count at full value. Charitable Gift Annuities will follow a separate policy. All others count at present value.

Campaign Credit for Individuals

- Campaign credit will be shared equally by spouses unless otherwise individually requested.
- Gifts through businesses, foundations, advised funds, etc., which are soft credited to individuals will be applied in full to one individual or split among multiple persons/family units. (Ex. Family foundation credit being shared by two brothers will be split between the brothers.)