



# THE OHIO STATE UNIVERSITY FOUNDATION

## Campaign Counting Guidelines

---

### **I. Overview**

This document governs campaign counting for The Ohio State University's comprehensive campaign, including the time period and categories to be counted.

This document should not be used to evaluate gift acceptance. Criteria for gift acceptance are addressed in The Ohio State University Foundation Gift Acceptance Policy.

### **II. Campaign Timeline**

The proposed campaign period is 7 ½ years, beginning January 1, 2009 and ending June 30, 2016.

### **III. Counting Categories**

The campaign counting categories are described below. Distinct campaign goals will be set for Outright Gifts, Grants, Pledges and Planned Gifts. The overall campaign goal will be the sum of all counting categories. Each sub-category shown below will be itemized and reported separately on campaign reports.

#### **A. Outright Gifts and Grants: counted as follows depending on gift type**

1. **New Cash and Securities:** counted at Face Value (note: excludes payments on pledge commitments made in current campaign, addressed below in item B).
2. **Real Estate:** counted at Fair Market Value of independent appraisal.
3. **Gifts-in-Kind:** counted at Fair Market Value of independent appraisal.
4. **Realized planned gifts:** counted at Face Value (reduces the revocable total if bequest was recorded in the campaign as a revocable commitment and is now realized).
5. **Payments on commitments made prior to Jan 1, 2009 and not counted in any previous campaign:** counted at face value
6. **Private Grants administered through OSU Research Foundation**
  - a. Grants from corporations, foundations and other private agencies administered through The Ohio State University Research Foundation will be counted toward the campaign total.
  - b. The list of private grantors is reviewed annually by University Development and the Office of Business & Finance. Grants from organizations that employ university faculty are removed from the campaign total.
  - c. Funding from any governmental agency (Federal, State or Local) is not counted.

**B. Pledges: counted at pledged amount under the following conditions**

1. A Gift Agreement or Letter of Intent with donor's signature is required, exclusive of pledges acquired through the telemarketing system or online giving site which are confirmed by way of electronic communication back to the donor.
2. Pledge amount to be counted in campaign shall include all payments up to 5 years beyond campaign end date.
3. Pledges determined to be uncollectible will be removed from the campaign total.

**C. Planned Gifts**

**1. Irrevocable Planned Gifts: counted at Face Value**

- a. Irrevocable planned gifts will be counted as follows depending on gift type
  - i. **Gift Annuity, Charitable Remainder Trust:** counted at face value. Present value is also recorded for internal reporting.
  - ii. **Charitable Lead Trust:** the face value of payments for the duration of the campaign and 5 years thereafter is recorded and counted as a current pledge. The remaining years' payments are recorded as an irrevocable planned gift, and counted at face value. Present value of the remaining year's payments is recorded for internal reporting.
  - iii. **Life Insurance:** counted as an irrevocable planned gift at face value if Ohio State is the owner and beneficiary of the policy per CASE guidelines.
- b. If the Foundation is not the trustee of a charitable remainder trust or charitable lead trust an executed copy of the trust agreement is required for the gift to count in campaign totals.
- c. Date of birth of donor and all income beneficiaries must be provided for present value calculation.

**2. Revocable Planned Gifts: counted at Face Value for donors reaching age 65 by campaign end date and only when documented with a signed Gift Agreement or Confirmation of Planned Gift form**

- a. Revocable planned gifts will be counted as follows depending on gift type
  - ii. **Estate Commitment including bequests, retirement plans, wills and trusts:** counted at face value. Present value is also recorded for internal reporting.
  - iii. **Life Insurance:** counted as a revocable planned gift at face value if Ohio State is the beneficiary but not the owner of the policy per CASE guidelines
- b. Date(s) of birth must be provided for age calculation. If gift is from husband and wife, age requirement is based on younger spouse.
- c. Revocable planned gifts determined to be uncollectible will be removed from the campaign total.
- d. Per the university's naming guidelines, action on the intent of a revocable deferred gift will not be taken until the funds are received.

#### **IV. Gifts Made Prior to January 1, 2009**

Recognizing that in Fiscal Year 2005 the university began counting towards the quiet phase of a campaign that ended before a public phase was announced, there may be certain gifts made before January 1, 2009 where the donor expressed an intention that their gift be counted in the comprehensive campaign. The Campaign Steering Committee of The Ohio State University Foundation Board will establish the documentation requirements and approval process for select pre-campaign gifts. The Senior Vice President of Development will have final authority per the Campaign Steering Committee to determine whether a certain gift is counted. The total of these select gifts is expected to be less than 2% of the campaign total.