

MESSIAH UNIVERSITY

Gift Acceptance Policy

Revised: Summer 2022



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I. Introduction

A. Policy Statement

Messiah University strongly encourages the solicitation and acceptance of gifts, which enable it to fulfill its mission of educating men and women toward maturity of intellect, character, and Christian faith in preparation for lives of service, leadership, and reconciliation in church and society. For an institution dedicated to higher education, gifts – both unrestricted and restricted – are essential to its continued well-being.

As this is a policy document, the procedures for processing gifts are not outlined here. An overview of gift processing is provided in Attachment A (Contributions Receivable & Revenue System Documentation).

There are three main gift categories:

1. Unrestricted Gifts – Gifts not subject to donor-imposed restrictions.
2. Temporarily Restricted Gifts – Gifts which are subject to donor-imposed restrictions that will be met when expenditures are made for the designated purposes or with passage of time.
3. Permanently Restricted Gifts – Gifts which are subject to donor-imposed restrictions that they be maintained permanently by the University. Generally, donors permit the University to use all or part of the income earned on related investments for general or specific purposes.

Whether unrestricted or restricted, gifts are used to meet the various needs budgeted for each year. In some select instances, restricted gifts may be supplemental, or over-and-above the University's operating budget. These exceptions to the rule must go through the appropriate approval process as specified by the Messiah University Fundraising Parameters policy (Attachment B). It also bears mentioning that fundraising procedures and processes are included in the Messiah University Planned Gifts Procedure Manual, which is maintained by the Sr. Director of Charitable Services.

Certain restricted gifts shall be reviewed by the Chair of the Gift Acceptance Committee to determine if the appropriate approval process as specified by the Messiah University Fundraising Parameters policy has been met. If the purpose for the gift has not yet been approved by the appropriate governing bodies, then the Chair of the Gift Acceptance Committee shall submit the gift for further review and approval as outlined in the aforementioned policy.

Gifts may be sought from individuals, corporations, and foundations. Gifts may be sought only to support purposes, positions, and programs that already have appropriate institutional approval. All gifts shall be made to Messiah University and not to a particular department or program. All gift receipts shall be issued by Messiah University and processed through the University Office of Development.

This policy does not apply to grants or contracts for services, which require specific institutional commitments as to how the grant or contract funds are to be expended. These commitments generally involve meeting an objective of the grantor or another third party.

The University values and will protect its integrity, its independence, and the academic freedom of the University. The Gift Acceptance Committee is responsible to review proposed gifts in order to ensure protection of these values.

A restricted gift is one on which the donor has placed conditions, thereby creating a legal obligation to expend the funds in a manner consistent with the donor's restrictions. For example, a restricted gift

may support a particular purpose or program as instructed by the donor. The University is unable to accept gifts that are too restrictive in purpose or inconsistent with its stated purposes and priorities. Gifts the University receives must not inhibit it from seeking gifts from other donors, be they similar or different, foreign or domestic. Further, no gift can be received that limits, beyond a general definition of subject area, scholarship that a faculty member or student can pursue.

The University cannot accept gifts that involve unlawful discrimination based upon race, religion, sex, age, national origin, color, disability, or any other basis prohibited by federal, state, and local laws and regulations. Nor can the University accept gifts that obligate it to violate the University's articles of incorporation or bylaws.

This policy is designed to provide guidance to the University community and the general public so as to encourage and facilitate the gift-giving process. Therefore, this policy is to be interpreted liberally so that prospective donors may enjoy the greatest freedom possible in formulating their gifts. The Gift Acceptance Committee must give prior approval to any exceptions to the Messiah University Gift Acceptance Policy.

B. Gift Acceptance Committee

The Gift Acceptance Committee shall be chaired by the Sr Director of Charitable Services. Other committee members shall consist of the Vice President for Advancement, the Vice President for Finance and Strategic Planning, the Vice President for Operations, and the Associate Vice President for Development. Ad hoc members include the Provost and legal counsel as appropriate.

The Gift Acceptance Committee will be responsible to review and approve the following proposed gifts before commitments are made to prospective/current donors and/or prior to the acceptance of such gifts that take effect at the death of the donor:

1. all gifts funded with non-liquid assets;
2. any gift having an income beneficiary and a remainder beneficiary;
3. any gift that may expose the University to adverse publicity or involve the University in unexpected responsibilities because of their source, conditions, or purposes;
4. any gift that may require expenditures beyond a department's operational plan (budget) or the University's capital plan (budget) (e.g. the gift supplements the budget rather than provides budgetary relief); or
5. all restricted gifts, except endowments/endowed scholarships without unusual restrictions.

Items for review and approval by the Gift Acceptance Committee shall include all financial and legal considerations that may affect the gift. The Gift Acceptance Committee may consult with outside counsel for a legal opinion regarding certain gift transactions. These considerations include factors identified below in Sections III and IV.

The Gift Acceptance Committee may withhold approval of acceptance pending consultation with other appropriate individuals, which may include the Gift Oversight Committee. Voting members of the Gift Oversight Committee are the President, the Chair of the Finance Committee of the Board, and the Chair of the Advancement Committee of the Board. Non-voting members of the Gift Oversight Committee are the Vice President for Advancement and the Vice President for Finance and Planning. All decisions of the Gift Oversight Committee are considered final.

II. Methods of Giving

Several methods of giving to the University allow donors to choose the means most appropriate for their circumstances and interests. Generally, these methods may be categorized as either outright or deferred. Specific methods of deferred giving are described in Section IV below.

A. Outright Gifts

Outright gifts are those placed at the immediate disposal of the University and in which the donor retains no interest. They may be either unrestricted or restricted in purpose. Gifts that are given to the University without any express limitations or restrictions will be considered unrestricted and accounted for as such.

B. Deferred Gifts

Deferred gifts are not immediately available for University use and typically do not provide for immediate, full University use of the gift assets.

III. Types of Gift Assets

Types of assets which often comprise either outright or deferred gifts to the University include the following:

A. Cash

A common method used to make a gift to the University is a personal check. Checks should be made payable to Messiah University and mailed or delivered to:

Messiah University
Office of Development
One University Avenue
Mechanicsburg, PA 17055

Either the receipt date or the postmark date can be used as the gift date for gifts of cash mailed to the University.

B. Securities

Publicly-traded securities (including stocks, bonds, and other equity or debt instruments) and shares of stock in closely-held companies may be given to the University. Donors considering gifts of securities should contact the Office of Development for the appropriate delivery procedure.

1. Publicly-Traded Securities. These are securities traded on a public financial market. Gifts of publicly-traded securities will be liquidated as soon as practicable following receipt by the University. The fair market value of the gift will be determined by the average of the highest and lowest selling prices quoted for the stock on the day of the gift as follows:
 - for securities hand-delivered to the University, date of delivery noted on the stock power;
 - for securities mailed to the University, date of post-mark;
 - for securities transferred to the University by bank or broker, date of transfer from donor's account.

Gifts of publically traded securities should be accompanied by a signed stock power (in the case of certificates) and a letter stating the donor's intent to transfer a specific number of shares of a specific security to Messiah University.

2. **Closely-Held Securities.** These are shares of stock or other financial instruments of entities which have been organized for profit-making purposes, and are not traded on public, financial markets. Because closely-held stock is not publicly-traded, these securities have limited marketability. IRS rules prohibit the University from entering into any repurchase agreement, either formal or informal, with the donor at the time of the gift. The University may – at its sole discretion – ascertain the ultimate market options prior to receiving the gift. With securities not publicly traded, the certificates will be placed in a safe repository and on a periodic basis (at least annually) the value and marketability of these securities will be ascertained to determine whether or not the securities can be sold. The gift value of closely-held securities is determined by a qualified appraisal provided by the donor. Gifts of closely-held securities may only be accepted upon the prior approval of the Gift Acceptance Committee. Factors to be considered include valuation, marketability, associated liabilities or restrictions, and potential costs.

C. Non-Traditional Investments

The University may accept gifts of non-traditional investments, such as partnership interests, patent rights, royalties, etc., after a thorough review of all relevant financial and legal factors, including:

1. marketability;
2. valuation;
3. nature of any applicable restrictions;
4. legal and other liabilities associated with the asset;
5. carrying costs such as administrative and legal fees; and
6. exposure to unrelated business income tax liability.

D. Real Estate

The University may accept gifts of real estate, including houses, condominiums, commercial properties, farmland, rental property, and undeveloped land, after a thorough review of the following factors (insofar as they may be relevant to the proposed gift):

1. usefulness of the property for University purposes;
2. marketability of the property;
3. existence of restrictions, reservations, easements, and/or other limitations;
4. existence of encumbrances, such as mortgages and mechanics liens;
5. carrying costs, such as property owner's association dues, taxes, insurance, and other maintenance expenses;
6. potential costs of subsequent liquidation of the property; and
7. fair market value in relation to the costs and limits listed above as determined by a qualified appraisal conducted in accordance with Internal Revenue Service ("IRS") standards.

The University will accept no gift of real estate that imposes restrictions as to timing of sale or parties to whom the real estate may be sold.

Both a satisfactory title search and environmental audit conducted by a professional service are required prior to acceptance of a gift of real estate. The University shall secure the title search and

environmental audit at its expense. When a trust is funded with real estate, these expenses will be charged to the trust.

The cost of preparing the deed conveying the real estate will be the responsibility of the donor. Real property taxes will be prorated between the donor and the University/trustee at the time of settlement. Real estate transfer taxes will be divided equally between the donor and the University/trustee at the time of settlement. Recording fees will be the responsibility of the University/trustee.

Donors are responsible for obtaining a qualified appraisal of the real estate to establish its value for purposes of determining their charitable deduction. When a gift value is used to determine payments to an income beneficiary or to establish the value of a pledge payment, the University may require an additional qualified appraisal to substantiate the fair market value of the gift. In this case, the fair market value will equal the average of the two appraisals. If the appraised values are not within a ten-percent range, a third appraisal may be required to determine a gift value, with the expense equally divided between the parties.

Holding or carrying costs and costs of liquidation of real property (such as real estate taxes, utilities, property insurance, routine maintenance costs, transfer taxes, appraisals, recording fees, legal fees, etc.) that have been paid by the University/trustee shall be charged against the fund or trust to which the gift is designated. In a unitrust, these expenses will be accounted for in the annual revaluation required by the trust agreement. All trust documents will clearly state these provisions as applicable.

A gift of real estate may take the form of a bargain sale.

Prior to bringing a potential gift of real property to the Gift Acceptance Committee, the University shall review the property using the Real Estate Checklist (Attachment C). Acceptance of all gifts of real estate requires the prior approval of the Gift Acceptance Committee.

E. Tangible Personal Property

The University may accept gifts of tangible personal property, including but not limited to works of art, jewelry, photographs, memorabilia, antiques, museum specimens or artifacts, coin, stamp and other collections, automobiles, scholarly papers, manuscripts, and books. Such gifts may be accepted only after a thorough review indicates the property is readily marketable or may be used by the University in a manner consistent with one of its nonprofit purposes.

Before contributing a gift of tangible personal property, donors should consider whether they would like the University to use or display the property. Donors should be advised that: i) the University reserves the right to sell, exchange, or otherwise dispose of the personal property in question, if such action is financially advisable or necessary; and ii) should the University, within three years after the date of the gift, dispose of donated property (valued at \$5,000 or more), the Business Office is required to file an IRS Form 8282 (see Attachment D) disclosing details of that disposition and provide a copy to the donor.

Whenever donors estimate the value of their gifts of tangible personal property at \$5,000 or more, they must obtain at their own expense a written appraisal by a qualified independent appraiser if they wish to claim a charitable deduction. Donors shall also be responsible for filing IRS Form 8283 (see Attachment E) and providing the University with any appraisal summary document required by IRS regulations. The University cannot provide a qualified independent appraisal and will not assign valuation to gifts of tangible property.

Upon becoming aware of a potential gift, it is the responsibility of the director of the program to receive prior approval before accepting the gift. No proposed gift of tangible personal property will be accepted until it has been:

1. reviewed and approved by the Gift Acceptance Committee; and
2. evidenced by a Declaration of Gift (see Attachment F) executed by the donor(s), Program Director, Director of Development and appropriate Vice President or Provost.

Because of IRS reporting requirements, the director of the program must report any proposed sale of tangible personal property within three years of the gift date (including the proposed selling price) to the Gift Acceptance Committee. The University will accept no gift of tangible personal property that imposes restrictions as to timing of sale or parties to whom the property may be sold.

Issuance of gift receipts and formal communications with donors shall be the responsibility of the Office of Development. No gift receipt will be issued until a fully-executed Declaration of Gift is provided to the Office of Development. Form 8282 filings shall be the responsibility of the Business Office. Securing of insurance coverage for donated items shall be the responsibility of the Vice President for Finance and Planning.

F. Gifts of Life Insurance

Life insurance can be a medium for giving funds to the University. With it, the donor can make a substantial gift for a relatively modest annual outlay. For instance, a donor may irrevocably assign to the University an existing life insurance policy that is no longer needed for family protection, making the University both the policy owner and the beneficiary. If the donor does not choose to continue paying the premiums, the Gift Acceptance Committee may elect to:

1. continue paying the premiums and receive the full face value of the policy at the donor's death;
2. convert the policy to paid-up insurance in a reduced amount with no further payments; or
3. surrender the policy for its present cash value.

IV. Methods of Deferred Giving

A. Pledges

A pledge is a promise by a donor to make a future gift to Messiah University. Donors will be encouraged to sign a Legally Binding Pledge Agreement (Attachment G) for donations at \$25,000 and above. This agreement represents a present, binding obligation upon the estate of the donor to complete any outstanding pledge payment. For pledges less than \$25,000, donors are encouraged to sign a non-legal binding pledge agreement (Attachment H).

B. Assets Passing under a Will

A bequest is a gift of personal property or cash of any amount or form made to the University in a donor's will. For example, bequests may provide for a specific dollar amount in cash, specific securities, specific articles of tangible or intangible personal property or a percentage of the residue of the estate. A devise is a gift of real property made to the University in a donor's will.

Bequests or devises may be unrestricted or restricted. All restricted bequests or devises and all gifts of non-liquid assets are subject to the same review and approval process as any other restricted gift.

The University shall not prepare wills for donors. However, proper wording for a bequest or devise benefiting the University may be provided. Sample language:

I, [name], of [city, state, ZIP], give, devise and bequeath to Messiah University, Mechanicsburg, Pennsylvania [written amount or percentage of the estate or description of property] for its unrestricted use and purpose.

Donors may also use a will to establish various types of trusts. For example, a trust may provide income for a designated beneficiary and a gift of principal to the University at the termination of the trust.

C. Gifts of Qualified Retirement Plans

Messiah University encourages gifts of qualified retirement plans. Examples of such a plan might include an individual retirement account, e.g., IRA; 401(k), 403(b), simplified employee pension plan (SEP), or a profit sharing plan.

Messiah recognizes that, under current law, qualified plans and IRA's may produce more attractive tax benefits as a gift at the death of the owner of the plan than as a gift while the donor is still living. This type of gift is most often made by naming Messiah as the beneficiary (or one of the beneficiaries) of the plan or IRA. In this way, the beneficial ownership of the plan or IRA passes from the participant to Messiah at the participant's death. Under current tax laws, Messiah University is tax-exempt; therefore, no income tax is payable on the distribution as would be the case for a child or other non-spouse beneficiary. Any beneficiary designation is subject to the terms of the particular plan and the prevailing tax laws. Qualified plans and IRA's are subject to an array of tax and non-tax rules unlike other assets. Thus, Messiah encourages donors who might consider such gifts to consult with tax and financial advisors.

D. Charitable Trusts

1. Types of Charitable Trusts

a. Charitable Remainder Unitrust

The primary feature of a charitable remainder unitrust is that it provides for periodic payment of income to the donor (and/or other individuals) for life or a specified term of years, after which the trust assets pass to the University.

During the lifetime of the donor, he or she creates a formal trust agreement under which assets such as cash, appreciated securities, or both are irrevocably transferred to a trustee (e.g. a bank or the University) who then pays the beneficiary or beneficiaries according to the terms of the trust.

During the term of the trust, the trust assets are managed and invested by the trustee as a single fund. The donor cannot borrow or otherwise deal with the trust assets. The designated beneficiary receives payments based on a fixed percentage of the net fair market value of the trust as valued annually by the trustee. The donor determines the fixed percentage which may not be less than five percent, upon creation of the unitrust. Donors may make subsequent additions to the unitrust during their lifetime or by bequest upon their death.

b. Charitable Remainder Annuity Trust

The annuity trust shares many common features with the unitrust, the principal difference being the manner used to calculate the payment to the income beneficiary. Whereas the unitrust provides for a payout that varies with each annual valuation, the annuity trust provides for fixed payments based upon the fair market value on the date the trust is established. Additional contributions cannot be made to an annuity trust.

c. Charitable Lead Trust

The primary feature of a charitable lead trust is that it provides for the immediate support of the University through income generated by the assets in trust for a set period of time, after which the assets pass to a non-charitable beneficiary such as the donor, the donor's children, or other persons the donor specifies. Thus, a charitable lead trust is conceptually the opposite of a charitable remainder trust. In a lead trust, the donor gives the University the current economic benefit of the transferred assets and retains the right to reacquire possession and control of the assets at a future date.

The donor during his or her lifetime creates an irrevocable trust agreement for a period of years. The agreement may take effect during the donor's lifetime or be part of the donor's will. Assets are transferred to a trustee, with the stipulation that income (either a fixed percentage or a fixed dollar amount) from the assets be paid to the University for the life of the trust, after which the principal or corpus of the trust reverts back to the donor or others of his or her choosing.

2. Conditions under which Messiah University may serve as trustee of Charitable Trusts

The Gift Acceptance Committee will consider the potential for the perception of conflict of interest and the institutional focus on the educational process in determining whether Messiah University will serve as trustee of an irrevocable trust. Should the Gift Acceptance Committee deem it advisable for the University to serve as trustee, the following minimal conditions must be met:

- a. Charitable remainder unitrust and annuity trust agreements shall last for i) no more than two lives; or ii) a term of years not to exceed 20;
- b. The minimum amount of original funding for any charitable trust shall be at least \$100,000;
- c. In the case in which payments are paid for the lifetime of the beneficiary, the minimum age of any beneficiary of a lifetime trust shall be at least 60 years of age, measured to the nearest birthday;
- d. More than 50% of the remainder of the trust shall be irrevocably designated for Messiah University;
- e. The beneficiary payout rate should not exceed the expected long-term investment return per the University's investment policies;
- f. A charitable lead trust must have a term of at least five years and the University must be more than 50% income beneficiary.
- g. If assets other than cash or marketable securities are used to fund the trust, the trust must be in the form of either a FLIP trust (as defined by internal revenue code regulations) or a net-income unitrust;
- h. Donors must provide cost basis and date of acquisition for all non-cash property contributed to fund a charitable trust.
- i. All prospective donors will be provided with a Charitable Remainder Trust Information Disclosure statement (see Attachment I) prior to signing a trust agreement.

When the University is serving as trustee, charitable trusts shall be invested according to the University's investment policies. Messiah University reserves the right to receive reasonable compensation for its services as trustee, and will charge the trust for any direct expenses incurred on behalf of the trust.

E. Charitable Gift Annuity

A donor may purchase an immediate or deferred payment gift annuity at rates consistent with or lower than those recommended by the American Council on Gift Annuities. Annuity rates are designed to provide a residuum of at least 50% of the original gift to the University at the death of the beneficiary.

Donors must provide cost basis and date of acquisition information for all non-cash property contributed in exchange for a charitable gift annuity contract.

The minimum gift level for a gift annuity is \$5,000. Direct deposit payment options are monthly, quarterly, semi-annually, and annually.

The minimum age for an annuitant who wishes to receive immediate payments is 60. Younger annuitants must purchase a deferred payment gift annuity in which payments will not begin until the youngest beneficiary attains the age of 60. Age will be reckoned as of the birthday nearest to the date at which the donor enters the annuity contract. Annuities are issued for one or two lives only.

Any rate, age or payment frequency exceptions must be approved by both the Gift Acceptance Committee and the Gift Oversight Committee.

Assets funding charitable gift annuities are invested according to the University's investment policies until the annuity contract matures. Generally, the University does not reinsure the annuity contract through the purchase of a commercial annuity.

The annuity rate and the terms of the contract are specified in the three forms of Charitable Gift Annuity Agreements (see Attachments J, K, and L). All prospective donors will be provided with a Charitable Gift Annuity Information Disclosure statement (see Attachment M) prior to signing a gift annuity agreement. The disclosure statement describes the characteristics of a gift annuity and how the University administers its gift annuity program.

Only gifts of cash or publicly-traded securities will be accepted in exchange for a gift annuity.

F. Gift of a Remainder Interest in Real Estate

A donor can convey real estate to the University while retaining a life estate in the property. The donor may continue to use and occupy the property for the duration of the donor's life. Thereafter, the property will either be sold or used by the University for its purposes. The procedures for evaluating proposed gifts of real estate, as described above in Section III. D., also apply to gifts of a remainder interest in real estate. Gifts of real estate with a retained life estate should have a gift value of at least \$50,000.

If a life estate is retained in the property, expenses for maintenance, real estate taxes, association fees or assessments, insurance, utilities, repairs, capital improvements, and any indebtedness relating to the property are to be borne by the donor (or other life tenant). Donors must sign a Memorandum of

Understanding: Remainder Interest in Real Estate (see Attachment N) at the time of the gift which describes these responsibilities in detail.

G. Pooled Income Fund

A pooled income fund is a means of both contributing to the University and securing a life income agreement. A donor's gift is added to a separately maintained pooled income fund, where it is invested together with gifts of other donors who make similar gifts. Each donor gets his/her pro rata share of net pooled income fund earnings each year for life. Income the beneficiary receives is taxed as ordinary income. At the income beneficiary's death, his/her pro rata share is then used for the University's charitable purposes.

The University may create a pooled income fund upon conditions established and agreed upon by the Gift Acceptance Committee and the Gift Oversight Committee.

H. Donor Advised Fund (DAF)

Donor advised funds are gifts that are irrevocably given to Messiah University. These funds may eventually be distributed to other qualified charities. The funds are legal assets of the University, and the only right reserved by the donor is the right to name the fund's advisors. These advisors are permitted to advise the University on how grants from the fund should be made, but the University is under no obligation to follow their advice. All obligations and rights of the donor and Messiah University will be set forth in the fund agreement which will be executed upon establishment of the DAF.

The University may create a donor advised fund upon conditions established and agreed upon by the Gift Acceptance Committee and the Gift Oversight Committee.

V. Gifts to Establish Endowed Funds

An endowed fund arises when a donor makes a gift with the understanding that the funds will be invested in perpetuity and that the earnings will be used to support a specific program (restricted endowment) or the general uses of the institution (unrestricted endowment). An Endowed Fund Agreement (see Attachment O) must be signed prior to the establishment of an endowed fund. Any gift for restricted endowment must be reviewed and approved by the Gift Acceptance Committee prior to executing an EFA.

Donors should be encouraged to describe the specific purposes of their gifts as broadly as possible and to avoid detailed limitations and restrictions. Because conditions change over time, all EFAs should contain the following contingency clause:

Should the purpose for which this Fund is established ever become incapable of fulfillment because of unforeseen circumstances as determined in the sole judgment of the Board of Trustees of Messiah University, then the income from the endowed fund can be used for such one or more of Messiah University's educational purposes as the Board of Trustees shall from time to time determine.

When funded with non-cash assets, the valuation of an endowed fund will reflect the gain or loss which will occur due to liquidation. The University is willing to work with prospective donors on the terms and conditions of restricted endowment funds.

VI. Disposition of Unrestricted Deferred Gifts and Bequests

The following provides guidance on how proceeds from unrestricted bequests and matured unrestricted deferred gifts are to be designated:

A. Matured Unrestricted Charitable Gifts Annuities and Charitable Trusts.

All proceeds from matured unrestricted gift annuities and unrestricted trusts are to be transferred to the University's Board-Designated Endowment.

B. Unrestricted Bequests

All proceeds from unrestricted bequests will be recorded as unrestricted annual fund gifts to the institution. As such, ultimate use of those gifts will be determined by the Board of Trustees after the close of the fiscal year.

VII. Management Policies

Gifts may legally commit Messiah University and its Board of Trustees to obligations which extend far into the future. Therefore, the following policies are intended to protect the best interests of the donor, the official representatives of the University, and the welfare of the University itself.

A. Conflict of Interest

The giving program shall be guided by principles of Christian stewardship and shall be donor-centered. The interest of Messiah University shall not take precedence over the interest of the donor. No program or commitment shall be urged upon any prospective donor that would benefit Messiah University at the expense of the donor's interests and welfare.

Messiah University affirms the values of the Donor Bill of Rights developed by national fundraising organizations (see Attachment P).

No employee of Messiah University (except a relative of the donor) shall serve in an individual capacity as a fiduciary or personal representative for a donor pursuant to a will, trust agreement, or other legal instrument.

B. Solicitation Procedures

Representatives of Messiah University shall exercise extreme caution to avoid any perception of inappropriate pressure or undue persuasion when dealing with prospective donors. Any information provided to donors regarding a proposed gift, including information relative to benefits, limitations, and tax implications, must be accurate.

All personnel employed by Messiah University to contact prospective donors or to promote the giving program shall be paid a salary or fixed wage. Any performance-based compensation, such as bonuses, shall not be based on a percentage of contributions raised and shall be in accord with Association of Fundraising Professionals Code of Conduct (Attachment Q).

C. Confidential Information

All information concerning donors and prospective donors, including but not limited to names, addresses, personal financial or legal information, beneficiaries, nature and value of estate, or value of intended bequests, shall be kept strictly confidential by Messiah University and its personnel unless specific prior permission to disclose is granted by the donor or prospective donor.

D. Authorization to Accept Gifts

Only personnel having documented authorization from either the Office of Development or the Board of Trustees shall be permitted to obligate Messiah University by soliciting or accepting gifts that require review by the Gifts Acceptance Committee (see Section I. B.).

E. Donor Naming Opportunities

For donors with an interest in naming an endowment or building, the University has established certain parameters to be followed (see Attachment R). Any exceptions to these parameters must have approval of the Advancement Committee of the Board of Trustees at the recommendation of the President.

F. Final Approval, Acceptance, and Execution by the University

Legal documents implementing the University's acceptance of any gift, the creation of endowment programs, deferred giving agreements or trusts, and the transfer of real or tangible personal property to the University must be approved by legal counsel. Only individuals authorized by a Board of Trustees resolution shall execute documents on behalf of the University (see Attachment S). Documents shall be executed in duplicate and provided to the donor and to the Senior Director of Charitable Services.

G. Messiah University as Fiduciary

Messiah University normally will not act as personal representative of any estate. The Gift Acceptance Committee may make exceptions in situations where the University is the only beneficiary.

Messiah University will act as trustee of charitable trusts or other irrevocable trusts only upon the conditions described above following Section IV.C.2.

Messiah University will not act as trustee of a revocable trust.

Prospective donors shall be advised that the University, should it serve as trustee, is legally responsible to both income and remainder beneficiaries, and therefore retains complete discretion over the investment of trust funds.

The Business Office will administer trusts in which the University is acting as trustee. Trust funds will be invested consistent with current investment policies established by the Board of Trustees. Any specific recommendation by the donor regarding trust administration or investment restrictions must appear in the trust document. Any such donor recommendation that has the effect of limiting the trustees' investment discretion must be unanimously approved by the Gift Oversight Committee prior to the gift being accepted.

H. Legal Counsel

Legal counsel knowledgeable in the specialized areas of charitable tax, legal and estate planning shall draft or review all legal documents utilized in the Messiah University giving program. The University will not draft wills or trust documents, but will provide sample wording to donors upon request.

The University may provide information regarding the tax and legal implications of a gift, but will not provide tax or legal advice. Prospective donors shall be encouraged to consult their own attorneys and advisors in all matters related to the legal and tax consequences of their gift. If a representative of the University suggests a referral to an attorney, it shall be understood that the attorney is retained by and represents the donor/client's interests. Donors shall have ample opportunity to have all legal documents which implement a gift to Messiah University reviewed by independent legal counsel, and shall indicate in writing that they have had that opportunity.

I. Disposition of Deferred Gifts and Bequests

The Board of Trustees has taken specific action regarding all unrestricted deferred gifts and unrestricted bequests. See Attachment T for current descriptions of disposition policies.

J. Record Keeping

Record keeping for gifts will be divided between the University Office of Development and the Business Office as follows:

The University Office of Development will maintain addresses, contact files and reports, donor personal and financial information, gift plan negotiations, gift receipts and acknowledgments, gift categorization or purpose code, and will monitor information regarding deceased income recipients.

The Business Office will be responsible for gift accounting, payment schedules, tax reporting, business records, trust investment and administration, and ultimate disposition of funds.

VIII. Modifications and Revisions

This policy may be modified and revised only with approval of the Board of Trustees.

Adopted: May 12, 1989 by Board of Trustees

Revised: May 12, 1995

Revised: October 17, 1996

Revised: November 1999

Revised: April 2005

Revised: October 19, 2007

Revised: May 16, 2008

Revised: May 2016

Revised: Fall 2017

Revised: Summer 2022

ATTACHMENT A

CONTRIBUTIONS RECEIVABLE & REVENUE SYSTEM DOCUMENTATION

Overview of Gift and Pledge Process

Gifts and/or pledges are received by Messiah University from the donor in the form of a pledge card, Phonathon response, mail, email, telephone, or the web. The various gifts received are typically categorized as follows:

- Annual Giving – response via appeals through direct mail, Phonathon, email, or face-to-face visits to the following constituencies:
 - Alumni
 - Reunion Giving
 - Young Alumni Giving
 - Students (particularly seniors)
 - Current and Former Parents and/or Grandparents
 - General Benefactors
 - Local Businesses and Vendors
- Major Gifts – response via face-to-face appeals, though some appeals are conducted over the phone or through mail/email
 - Campaign projects, including:
 - Campaign for Wellness
 - Lacrosse Field Project
 - Dining and Hospitality
 - Special Projects, including:
 - 2014 Endowment Challenge
 - Collaboratory
 - Athletics
 - Amigo mentoring Program
 - LB Smith
- Trust and Split-Interest Agreements
 - Charitable Gift Annuities – Annuities are paid to a donor. At the termination of the annuity (typically at the donor’s death), the remainder value is utilized for its designated purpose by the University. Messiah has both current and deferred gift annuities. Deferred gift annuities are such that the payout to the beneficiary does not start until a future date.
 - Trusts – A separate legal entity holds and invests assets on behalf of the trust’s beneficiaries. The University receives its designated portion of the principal at the termination of the trust. There are several types of trusts, including Charitable Remainder Unitrust (CRUT), Charitable Remainder Annuity Trust (CRAT), and Charitable Lead Trust.
 - Estates/Bequests – Gift provisions made through a donor’s will or estate. The Development Office follows the CAE Voluntary support of Education guidelines of counting bequest intentions in outright giving only when the estate payments have been received. Occasionally, if a donor completes a “Irrevocable Pledge Agreement,” a pledge is recorded and counted accordingly by both the Finance Office and the Development Office.

Gift Processing

Gifts are typically received in the mail, but are also accepted online through various “storefronts” utilizing CashNet for credit card processing. The mail is sorted by the Development Office staff. All gifts are then given to the Gift Processing Coordinator to record. All gifts are then entered on the Gift Process Spreadsheet with the date received, amount, and donor name by the Gift Processing Coordinator or staff. This document is then used to track the gift activity through receipt, entering, deposit, and gift acknowledgement to the donor. The cash receipts and supporting detail are provided to the Finance Office after they are entered into the Banner system, and details are fed into the finance module. All documentation is given to the Finance Office. Documentation supporting gifts of \$500 and above are stored with the Gift Batch Report using both paper and imaging media. Also, a password-protected PDF document is e-mailed to development staff to report daily gifts. All transactions are reconciled on a routine basis through various methods to verify accuracy, account for entry of all gifts received, verify acknowledgement, and reconcile Finance Office deposits to Development Office batches.

For accepted gifts, copies of pertinent information are maintained in the Development Office (organized by month received). Files include correspondence documentation, copies of checks, and copies of pledge cards (which are used to determine if any restrictions are placed on the contribution). Once commitments are fulfilled, documentation is scanned and original hardcopy files are destroyed after seven years.

Restricted Gifts

The most common form of a restricted gift is endowment for a specific scholarship or education-related purpose. The Development Office maintains an “Endowed Fund Agreement” (EFA) for all gifts restricted to an endowed fund. The EFA is approved by the Vice President for Advancement, the Vice President for Finance & Planning, and the Director of Financial Aid before signatures are obtained from the donor(s).

For a more complicated restricted gift, the Board of Trustees has designated a Gift Acceptance Committee to determine if and when Messiah University should accept the gift. The Gift Acceptance Committee consists of the Vice President for Advancement, the Vice President of Finance & Planning, the Vice President for Operations, the Director of Development, the Senior Director of Charitable Services, and *ad hoc* legal counsel. This committee determines if gifts should be accepted based on the University’s Gift Policy and the appropriate treatment (accounting, restrictions, funds, etc.) to recognize accepted gifts. When prudent, the Gift Acceptance Committee may defer a final decision on the acceptance of a gift to the Gift Oversight Committee, which is comprised of the President, the Chair of the Board Finance Committee, and the chair of the Board Advancement Committee.

Pledge Policy

Currently two forms of Letters of Intent are utilized to document donor intent. Significant pledges for currently approved building projects/capital campaigns utilize a legally binding Letter of Intent, which includes the statement “This pledge/agreement is a legal obligation of the Donor.” Significant pledges are defined as those greater than \$25,000. The other Letter of Intent for pledges less than \$25,000 utilizes the following language “It is our sincere intent to honor this commitment. However, we reserve the right to modify or cancel our pledge in the event of unforeseen circumstances.” A document of all existing pledges is provided to the Finance Office and the determination regarding pledges receivable is made by the Finance Office in consultation with the Development Office. The Development Office follows the

CAE Voluntary support of education guidelines of counting unconditional pledges in outright giving only when the pledge payments have been received.

Finance Office Policy on Pledge Reconciliation

On a monthly basis, the Director of Prospect Research & Record Compliance and the Finance Office reconcile all pledges with the GL and explain any remaining differences. Also, on a quarterly basis, Development and Finance work together to reconcile pledges receivable and sort the pledges by collectability to determine which pledges will be recorded. Each pledge is evaluated based on strength of documentation (e.g., written agreement vs. a verbal pledge, binding language, etc.), on knowledge of the donor, and on other similar factors. Pledges that are not deemed collectible are not recorded by the University. The remaining pledges are recorded, and a discount is applied as required under GAAP. The Finance Office calculates this rate each quarter by preparing a weighted average of the University's outstanding debt, and comparing it to the current and anticipated T-Bill rate. The midpoint between these two numbers is used to discount pledges.

Reviewed by: David Hoffman, Susan Jaycox, Robert Brown and Jon Stuckey

ATTACHMENT B

Fundraising Parameters

I. INTRODUCTION

The purpose of this document is to provide clarity within the campus community as to how fundraising projects are generated, approved, and implemented at Messiah University. In general, fundraising policies for employees are outlined in the Gift Policy Manual¹ and the Employee Policy and Procedure Manual.² These manuals define certain policies and procedures to be followed by all staff and the external community in various fundraising activities. Information for student fundraising is found in the Fundraising Policies for Service and Missions Trips³ and the Student Handbook⁴.

Further, the University has established a Gift Acceptance Committee (staff and administrators) and a Gift Oversight Committee (board and administrators) charged with evaluating gifts with certain restrictions. While these manuals and committees provide a general framework for fundraising practices, they focus primarily on the acceptance of tangible gifts of property and certain restricted cash gifts or on fundraising activities conducted by students. Therefore, the purpose of the present document is to articulate comprehensive procedures for establishing and conducting fundraising efforts at Messiah University.

It should be noted that these parameters do not apply to personal fundraisers that employees might engage in, e.g. annual sale of Girl Scout cookies, etc. Any such fundraisers are permissible as long as there are no direct emails or letters to employees and the fundraising effort supports a project that is consistent with the mission of Messiah University. Order forms may be left in common areas such as lunchrooms, break rooms, etc. The University reserves the right to limit such fundraising activities on our campus for any reason at any time.

The Office of Development, as directed by the President and the Board of Trustees, is responsible for raising unrestricted and restricted funds to further the mission of the institution. This mandate affects the overall structure of the Office of Development and the allocation of fundraising resources within the organization. Further, the President, President's Cabinet, University Council, and the Board of Trustees define capital campaign efforts and strategic planning initiatives for which fundraising is a priority. Given limited resources in the Office of Development, there exists a need to prioritize fundraising efforts such that the major focus is given to the priorities of administration and the board.

Successful fundraising efforts hinge on the ability to effectively cultivate donors who support the overall mission of Messiah University. Certainly, there will be those who only wish to support one specific aspect of that mission. However, our goal is to cultivate donors who espouse the entirety of our mission and are willing to engage at a level of support for a project or initiative that is the most strategic for the University. That being said, we espouse a "donor-centric" philosophy whereby we seek to engage donors in the priorities of the University that most closely match with their own philanthropic goals.

It is also vital that the Office of Development ensure our donors do not feel "fatigue" from too frequent requests. Our efforts are coordinated in such a way that all partners in the donor cultivation process, including the President, VPs, and Deans, are actively involved in the strategy for the select donors whom they are cultivating. The Office of Development is committed to generating a coordinated and thriving

¹ www.messiah.edu/offices/development

² www.messiah.edu/info/20591/policies/1016/human_resources_manual

³ www.messiah.edu/offices/development

⁴ https://www.messiah.edu/info/20852/student_handbook

fundraising environment at Messiah that continually expands the base of donors who support the University and fully utilizes the skills and expertise of our campus community, including Deans, Educators, and Students.

Consequently, the goals of the Office of Development are:

- A. to meet fundraising goals set forth by the President, President's Cabinet, University Council, and the Board of Trustees;
- B. to broaden the Messiah University donor base of support;
- C. to coordinate fundraising activities, including encouraging all staff to work with development early in the process of fundraising planning;
- D. to ensure the long-term financial support of the University by providing the appropriate resources so that campus community constituencies are able to achieve their respective goals.

II. BASIC ASSUMPTIONS

Fundraising at Messiah University operates on a series of basic assumptions. These assumptions relate to who can fundraise on behalf of Messiah University, types of fundraising categories, required approvals, various constituencies available to each of these categories, and gift categories.

A. Persons Authorized to Fundraise

1. President
2. Vice President for Advancement
3. Office of Development Staff
4. Persons who have been approved by the Office of Development as fundraising liaisons or designees (list of approved persons is kept in the Office of Development).

B. Fundraising Categories (with select examples)

1. Unrestricted operating support for the University
 - Messiah Fund
2. Campaign or other major institution-wide project priorities based on strategic planning initiatives as determined by the President, President's Cabinet, University Council, and the Board of Trustees, including capital and endowment projects
 - Capital Campaign Priorities
 - Student Scholarship Aid and/or Endowments
3. Initiatives identified by strategic planning within divisions, e.g., Provost, VPs, Deans
 - Schools
 - Library
 - Agapé Center
 - Sider Institute
 - Boyer Center
4. Special projects, e.g., research initiated by faculty and educators, capital projects, new travel or other supplemental funding, or donor-initiated restricted gifts
 - Memorial/Honorary Funds and Endowments
 - Athletic Teams Fundraising, e.g., FAN
 - Faculty Research Projects
5. Student fundraising projects
 - Missions Projects
 - Student Involvement and Leadership Programs (SILP), e.g., Messiah University Council on Family Relations Annual Silent Auction
 - Department fundraising, e.g., carwashes or bake sales

6. Crowdfunding
 - Select projects approved by the Office of Development (Annual Giving)
7. Third party projects
 - United Way
 - Relay for Life

C. Project Approval Procedures

1. Unrestricted operating support for the University
 - Approval of Director of the Development Office in collaboration with Development Directors and Vice President for Advancement
2. Campaign or other major institution-wide project priorities as determined by President's Cabinet, the Board of Trustees, and University Council
 - Approval of President's Cabinet
 - Approval of University Council
 - Approval of Board of Trustees
3. Projects identified by strategic planning within divisions, e.g., Provost, VPs, Deans, Friends of the Library
 - Approval of Provost/VP
 - Approval of Director of the Development Office
 - **NOTE:** Friends of the Library (i.e., *Friends*) – All fundraising activities by officers, committees, and members of *Friends* shall be conducted only with prior knowledge and approval of the Messiah University Director of the Development Office. Funds received shall fall under four categories and must be processed and acknowledged as outlined below:
 - Memberships Fees – These funds are to be processed and acknowledged by the Office of Development and will be deposited into the *Friends* account in the Business Office. The acknowledgment letter must clearly outline any *quid pro quo* benefits in exchange for membership and denote any charitable deduction value of the membership.
 - Cash Gifts and Gifts of Tangible Personal Property – These funds are to be processed and acknowledged by the Office of Development and will be deposited either into the *Friends* account or appropriate designated account, e.g., Ruth Engle Memorial Collection, in the Business Office. The Messiah University Gift Acceptance Committee must approve all such gifts before they are accepted from the donor.
 - Fundraising Appeals – Solicitation for these funds, which may result from periodic mailed or telephone appeals from *Friends* donors or prospective donors, must be coordinated with the Director of the Development Office. These funds are to be processed and acknowledged by the Office of Development and will be deposited either into the *Friends* account or appropriate designated account, e.g., Ruth Engle Memorial Collection, in the Business Office.
 - Special Events – Funds for dinners and other special events are to be processed and acknowledged by the Business Office and deposited into the *Friends* account. These are not gifts and charitable tax deduction documentation is not required.
4. Special projects, e.g., research initiated by faculty and educators, athletics capital projects, new travel or other supplemental funding, or donor-initiated restricted gifts.
 - Faculty research/project
 - Approval of Dean in consultation with the Department Chair
 - Approval of Provost and/or appropriate VP (only required for grants over \$10,000 or that have teaching load or matching components)
 - Approval of VP of Finance or Operations if research impacts finances or facilities
 - Approval of Director of the Development Office (for coordination purposes only)
 - Capital Projects
 - Approval of Dean

- Approval of Athletics Director (for Athletics area)
- Approval of Provost and/or appropriate VP (only required for grants over \$10,000 or that have matching components)
- Approval of VP of Finance or Operations if project impacts finances or facilities
- Approval of Director of the Development Office
- Travel or other Supplemental Fundraising, e.g., Athletics and Music
 - Approval of Dean or Supervisor
 - Approval of Athletics Director and Fundraising (for Athletics area)
 - Approval of Provost and/or appropriate VP
 - Approval of Director of the Development Office (for coordination purposes only)
 - **NOTE:** This approval process applies to a new category of travel only or other supplemental fundraising. Recurring travel fundraising activities need only to coordinate efforts with the Office of Development. They do not need to seek approval for each fundraising effort.
- Donor Initiated Projects
 - Approval of Dean (or Supervisor for donor initiated projects that do not come through the Provost)
 - Approval of Provost and/or appropriate VP
 - Approval of Director of the Development Office
- 5. Student fundraising projects
 - Missions Trips
 - Follow approved Fundraising Policies for Service and Mission Teams (Revised and Approved, Spring 2017)
 - Disaster relief efforts where gifts are first sent to Messiah University and then forwarded to a third party organization, e.g., Red Cross or MCC, must have the approval of the Provost prior to commencing fundraising.
 - **NOTE:** Fundraising efforts must be for non-credit bearing service and missions trips only. Fundraising for credit-bearing service-learning courses or internships is not permitted unless an exception is granted by the Provost.
 - SILP
 - Approval of Director of SILP as outlined in the Student Handbook.
 - **NOTE:** No outside organization, including restaurants, vendors, or other businesses may be approached by any Student Organization without pre-approval from the Director of the Development Office.
 - Academic department fundraising
 - Approval of Dean or Designee
 - Approval of Director of the Development Office
- 6. Crowdfunding
 - Approval of Director of Annual Giving and Donor Communication
 - Approval of Director of the Development Office
- 7. Third party fundraising projects
 - Approval of President
 - Approval of Vice Provost and Dean of Students

D. Constituencies Available for Each Category

1. Unrestricted operating support for the University
 - Direct solicitation of alumni, parents, and friends of the University
 - Direct solicitation of administrators, faculty, staff, and students
 - Direct solicitation of corporations and foundations
2. Campaign or other major institution-wide project priorities as determined by the President, IPFC, and the Board of Trustees

- Coordinated⁵ and strategic solicitation of alumni, parents, and friends of the University
- Coordinated and strategic solicitation of administrators, faculty, staff, and students
- Coordinated and strategic solicitation of corporations and foundations
- Coordinated and strategic solicitation of federal grants/appropriations
- 3. Projects identified by strategic planning within divisions, e.g., Provost, VPs, Deans
 - Coordinated and strategic solicitation of alumni, parents, and friends of the University
 - Coordinated and strategic solicitation of corporations and foundations
 - Coordinated and strategic solicitation of federal grants/appropriations
- 4. Special projects, e.g., research initiated by faculty and educators, capital projects, new travel or other supplemental funding, or donor-initiated restricted gifts
 - Restricted⁶ and strategic solicitation of alumni, parents, and friends of the University
 - Restricted and strategic solicitation of administrators, faculty, and staff
 - Restricted and strategic solicitation of corporations and foundations
 - Restricted and strategic solicitation of federal grants/appropriations
 - **NOTE:** All special project funding will be directed toward the spring semester, i.e., after the fall Phonathon is completed. Exceptions will be granted only upon the approval of the Director of the Development Office.
- 5. Student fundraising projects
 - Restricted and strategic solicitation of alumni, parents, and friends of the University
 - Restricted and strategic solicitation of administrators, faculty, and staff
 - Restricted and strategic solicitation of corporations and foundations
 - On-campus sales and solicitations as coordinated by the Director of SILP for approved student organizations or Dean/Designee for departments
 - Off-campus sales and solicitations as approved by the Director of the Development Office
- 6. Crowdfunding
 - All social media outlets as determined by the Director of Annual Giving and Donor Communications
- 7. Third party fundraising projects
 - Direct solicitation of administrators, faculty, staff, and students

E. Funding Streams

1. Cash
2. Gifts of appreciated securities, stocks, and bonds
3. Gifts of real estate (require approval of the Gift Acceptance Committee)
4. Gifts of personal property (require approval of the Gift Acceptance Committee)
5. Gifts of life insurance (require approval of the Gift Acceptance Committee)
6. Deferred and Planned Gifts, e.g., Charitable Gift Annuities, CRUT, CRAT, etc. (*may* require approval of the Gift Acceptance Committee)
7. Gifts in Kind (require approval of the Gift Acceptance Committee)

III. ROLES OF UNIVERSITY OFFICES IN FUNDRAISING ACTIVITIES

A. President, President's Cabinet, University Council, Board of Trustees

1. The President, President's Cabinet, University Council, and the Board of Trustees must approve all major capital projects and those arising out of institution-wide strategic planning efforts.

⁵ In this context, "coordinated" means that all funding streams are available, but efforts will be coordinated by the Office of Development.

⁶ In this context, "restricted" means that limited funding streams are available as determined by the Office of Development.

2. President's Cabinet is not typically involved in approval of other fundraising categories unless mandated by the granting agency or requested by the Vice President for Advancement.

B. Vice President for Advancement

1. The Vice President for Advancement must approve and sign all endowed fund agreements and other similar gift documents originating out of the Office of Development.
2. The Vice President for Advancement will receive regular updates from the Director of the Development Office on all fundraising initiatives that arise from other areas of the campus, e.g., Provost, Deans, etc.

C. Provost/VP

1. The Provost (or respective VP from Advancement, Operations, or Finance) must approve all Special Projects, including program support, faculty research or other fundraising efforts (only required for grants over \$10,000 or that have teaching load or matching components).
2. For grants or projects less than \$10,000, the Office of Development must be informed to ensure coordination of applications, particularly if going to the same funder.
3. The Provost (or respective VP) will determine if the Special Project budget will be substitutionary or supplemental in nature. In other words, will the new funding create a new department budget or simply offset the operating budget?
4. The Provost (or respective VP) must approve any matching requirement or other budgetary stipulations of the Special Project.

D. Vice President of Finance and Planning

1. The Vice President of Finance and Planning must approve and sign all endowed fund agreements and other similar gift documents originating out of the Office of Development.
2. Typically, grant funding organizations require the signature of the institution's Authorized Organizational Representative; identified by the University as the VP for Finance and Planning. All grants must have the approval of the Provost or respective VP before being sent to the VP for Finance and Planning for signature.
3. The Business Office will work with the Director of Prospect Research and Record Compliance (and the Provost if a faculty or academic program initiative) to establish an account for the gift or grant.

E. Vice President of Operations

1. For any capital projects, e.g., installation of athletic field equipment, the Vice President of Operations must provide approval before fundraising can begin.

F. Vice Provost and Dean of Students / Director of SILP

1. The Vice Provost oversees all approved student fundraising activities, which is supervised by the Director of SILP. Student Organizations who engage in fundraising activities must follow the guidelines listed in the Student Handbook.
2. Student Organizations who fail to comply with these guidelines risk forfeiture of all funds and/or a disciplinary hearing as outlined in the Student Handbook.
3. The Director of SILP must coordinate any efforts that seek the support of the donors external to Messiah University with the Director of the Development Office.

G. Deans and Directors, e.g. Schools, Library, Sider Institute

1. Deans and Directors will work with the Provost in prioritizing and approving strategic planning initiatives within their Schools, Centers, and Divisions.
2. Deans and Directors will work with the Provost in prioritizing and approving Special Projects for which fundraising will be pursued and will prepare a clear and comprehensive budget prior to commencing fundraising activities.
3. The Deans and Directors must help set priorities meaning that certain projects are necessarily favored over others within the Schools, Centers, or Divisions given limited resources.
4. Deans and Directors will work with the Director of the Development Office in preparing a fundraising strategy that may include donor cultivation and donor solicitation on the part of the Deans, Directors, and/or Faculty.
5. Deans and Directors will be called upon both to serve as a referral for potential donors and to work with the Office of Development to cultivate donors at select events, e.g., Messiah University Christmas. In this way, the Deans and Directors are extensions of the Office of Development and will be utilized for their academic expertise, leadership vision, and donor cultivation skills.
6. The Deans, in particular, may need to intercede if student organizations connected to academic departments, but not officially sanctioned by the Student Government Association, seek to raise funds both internal and external to Messiah University. No students may fundraise with organizations external to Messiah University without prior approval from the Director of the Development Office.
7. The Deans and Directors will be in regular contact with the Director of the Development Office to ensure collaborative communication is maintained throughout the academic year.

H. Athletics Director

1. The Athletics Director serves as the main liaison between Development and Athletics.
2. In this role, he/she coordinates all fundraising requests from coaches and the athletics area. No athletics fundraising can occur without the support of both the approval of the Athletics Director and the Director of the Development Office.
3. Athletics fundraising related to service and missions must follow the protocol outlined in the Fundraising Policy for Service and Missions Teams.

I. Gift Acceptance Committee

1. Comprised of the Vice President for Advancement, the Vice President for Finance and Planning, the Vice President for Operations, the Director of the Development Office, and chaired by the Senior Director of Charitable Services.
2. The Gift Acceptance Committee will be responsible to review and approve the following proposed gifts before commitments are made to prospective donors and prior to the acceptance of such gifts that take effect at the death of the donor:
 - i. all gifts funded with non-liquid assets
 - ii. any gift having an income beneficiary and a remainder beneficiary
 - iii. any gift that may expose the University to adverse publicity or involve the University in unexpected responsibilities because of their source, conditions, or purposes
 - iv. any gift that may require expenditures beyond a department's operational plan (budget) or the University's capital plan (budget), or
 - v. all restricted gifts, except endowed scholarships without unusual restrictions.

J. Gift Oversight Committee

1. Comprised of the President, the chairman of the Finance Committee of the Board, and the chairman of the Advancement Committee of the Board.
2. The Gift Oversight Committee is charged with evaluating gifts that are referred by the Gift Acceptance Committee.

K. Development

1. Director of the Development Office
 - Responsible for directing all fundraising and stewardship programs of the University.
 - Meets routinely with Provost and Deans to review fundraising priorities for each School and to discuss cultivation strategies.
 - Meets with members of President's Cabinet to review government appropriation requests (as needed).
2. Fundraising Consultation – The Office of Development will act in an advisory capacity with regard to all approved fundraising projects. That is, office personnel will offer guidance and support to the Provost, VPs, and Deans in determining the time frame, donor selection, appropriate fundraising strategies, and the potential donor base for any approved project. To that end, the Director of the Development Office will meet regularly with the Provost and Deans to maintain coordinated and sustained fundraising efforts for the ongoing resource needs of the University.
3. Donor screening – All donor prospect lists must be reviewed by the Office of Development, which reserves the right to exclude any donor from a solicitation if it will hinder ongoing cultivation or solicitation of the donor for a fundraising project with higher priority.
4. Office of Annual Giving – Serves as the liaison between those areas approved for Crowdfunding and the social media outlets created to support Crowdfunding campaigns. A full description of the Crowdfunding process is provided in Attachment A.
5. Gift Processing – Under no circumstances are gifts to be taken to the Business Office counter. All gifts must be processed by the Office of Development to ensure proper and accurate recording of the gift for internal accounting purposes, tax deduction eligibility verification, and stewardship.
6. Screening Donor Originated Projects – On occasion a special project will be proposed by a donor to a faculty member, administrator, or development staff member. Typically, these projects involve the donor wishing to finance, either partially or in total, a project on campus. These projects will be screened by the Office of Development and conveyed to the Vice President for Advancement who will determine if other approvals are required, e.g., Gift Acceptance Committee, President's Cabinet.
7. Grants – Special projects or student fundraising activities involving foundation, corporate, or federal grant opportunities may be passed directly to the Development Office for initial review. All grant solicitations will be managed by the Development Office. However, the appropriate approvals as outlined above must be secured before the grant is submitted.
8. Government Appropriations – The Director of the Development Office will work with the Vice President for Advancement, President's Cabinet, and the Provost's Cabinet to determine campus projects that are most appropriate for government appropriations. Given the political climate of recent years, this likely will not be an available option for the foreseeable future.
9. Donor Cultivation and Gift Solicitation – The Office of Development will provide leadership for cultivating and soliciting donors to approved projects in consultation. These efforts will be coordinated with other fundraising priorities and in consultation with on-campus liaisons for each project as appropriate.
10. Mailing lists/databases – The Office of Development will generate all solicitation mailing lists for approved projects, which will then be forwarded to University Press for mailing. It is the University's policy that any project that approaches University constituencies for fundraising purposes must have the approval of the Director of the Development Office as

outlined in these fundraising policies. This includes any “soft” solicitations in newsletters or other department and/or coach updates and mailings. Any database used for fundraising purposes that is maintained by a department or person outside of the Office of Development must have prior approval of the Director of the Development Office and must be compared with the University’s database on an annual basis.

ATTACHMENT A

Crowdfunding at Messiah University

What is crowdfunding?

Crowdfunding is a method of raising funds online through social media and crowdfunding platforms, usually characterized by a peer-to-peer ask. In higher education, it is used as a vehicle for students and alumni to raise funds for research, projects, and other opportunities that matter to them at their institution by reaching out to their networks for support.

Why should Messiah University use crowdfunding?

Higher education crowdfunding sites offer an economical means for students to effectively market information about their innovative projects and to communicate them broadly via social media in a cost effective and streamlined manner that is currently not available to them at Messiah University.

By implementing an institutionally sponsored crowdfunding program, we will also greatly reduce the risk of students using public platforms like GoFundMe or IndieGoGo to raise funds for their projects. Unless an institutionally sponsored crowdfunding platform is used, funds raised would be received directly by the requestor, creating personal income and related tax liability. Additionally, donors to these projects would not be properly acknowledged or stewarded on behalf of the Messiah University Office of Development.

Finally, crowdfunding will allow us to easily engage new donors and reengage lapsed donors. On average, about 25% of the donors for crowdfunding projects at higher education institutions are new or lapsed. These figures are consistent with what we observed on our first Giving Day (2/9/17), when about almost a third of the gifts we received came from first-time or lapsed donors.

Proposed Policy

Messiah University will sponsor a pilot program using crowdfunding for FY18, launching our first projects in July 2017. This is not a method to be used for standard annualized giving, donor outreach, or other typical Development-related operations. This is an option that is solely to be used for projects needing one-time funding.

This crowdfunding program is open to all faculty, students, and staff at Messiah University who are raising money for University-based initiatives and projects. The institutionally sponsored crowdfunding platform cannot be used to fund independent business or charity ventures, regardless of whether or not the people leading those ventures are members of the Messiah community.

If fundraising for University-based initiatives, Messiah University students and employees are **required** to use the University vendor that has been retained by the Office of Development for crowdfunding. This compliance will ensure the project is branded appropriately for Messiah University and that the donor's gifts are tax-deductible and stewarded properly. This will also assure that no tax liability accrues to the initiator as a result of receiving the funds personally.

All funds collected will be properly receipted to the donor by the Office of Development and placed in the designated University account for use on the project. It is the expectation of

Messiah University that all gifts received via crowdfunding will be acknowledged by the project manager in writing outlining the expenditure of funds and report on the outcome of sponsored activity.

All projects must be consistent with the SGA fundraising policy and Messiah University gift policies in order to be approved.

Proposed Procedure

Students and employees interested in running a crowdfunding project will be asked to identify a manager for the project – this manager will be the owner and producer of the content that will be posted to the crowdfunding site. The project manager will submit an application for the project to the Office of Annual Giving, and once the project is approved, a member of the Annual Giving office will meet with all designated leaders to guide them through the crowdfunding process.

It is important to note that project managers will get out of their crowdfunding campaign what they put into it. In order to be successful, project managers will need to follow the timeline provided to them by the Office of Annual Giving and be willing to send multiple communications to their network of contacts. Information, videos, and photos regarding the project are critical to successful fundraising.

Authorized Crowdfunding Vendor and Fees

Hubbub is the authorized crowdfunding vendor for Messiah University. No other vendor may be used without the initiator incurring personal income tax liability from funds received. All funds solicited via the authorized crowdfunding vendor will be receipted by Messiah's Office of Development, deposited in the appropriate account, and subject to all policies and fees.

FAQs

1. What happens if a project doesn't meet its goal?

A project that doesn't meet its goal will receive whatever funds were raised during the duration of the campaign. These funds will be deposited into the designated University account for use by the project managers.

2. Who decides that a project will be sponsored by Messiah crowdfunding?

Applications for crowdfunding projects are reviewed and approved by the Office of Annual Giving.

3. What kinds of information will the project manager need to provide on the application?

Applicants will be asked to tell us about your group, your target audience for your crowdfunding campaign, your fundraising goal and budget for those funds, and about your plan for keeping your project actively updated and your team engaged via social media, email communications, etc.

4. What is an appropriate funding goal for projects?

Crowdfunding goals range from \$1,000 to \$10,000. Setting a realistic goal for your crowdfunding project is important – if you reach your goal, donors will be more likely to support your team again in the future. In addition, it leaves your donors feeling like they had an active role in bringing your project to life. It is always better to start with a lower goal and create stretch goals to keep the momentum up with your month-long campaign. Your Annual Giving representative will help you establish an appropriate goal during your planning meeting.

5. Are payments secure?

Yes. Our crowdfunding platform meets all standards for PCI compliance.

6. Can people support a Messiah crowdfunding project with a gift by mail or phone?

If people prefer to make a gift using their credit card over the phone, they may do so by calling into the Office of Annual Giving at 717-796-5066. Because of the online nature of crowdfunding, we are not able to accept gifts via mail, although exceptions may be granted for certain projects at the discretion of your Annual Giving representative.

7. What happens if my project isn't approved for Messiah's crowdfunding platform? Can I use a public crowdfunding platform?

Because of the tax liability and donor stewardship issues outlined above, you will not be permitted to use a public crowdfunding platform for your project if it is for a Messiah-sanctioned club or activity, even if it is not approved for publication on our crowdfunding site. We try to prioritize our crowdfunding projects based on when funding is needed, so if you are not approved for this crowdfunding cycle, we may still be able to publish your project at a later time.

8. Can I provide perks for my donors if they give at a certain level?

Yes, perks are a fun way to engage donors. Because of tax liability, all perks offered must be non-monetary in nature – i.e. a social media shoutout or a personalized thank you video. The Office of Annual Giving will help you think creatively about what perks your team might be able to provide.

9. How early do I have to submit my application to run a crowdfunding campaign?

In order to give your team ample time to meet all mandatory planning deadlines, all crowdfunding applications must be submitted 10 weeks in advance of the proposed launch date for the campaign.

ATTACHMENT C

REAL ESTATE GIFT CHECK-LIST

OWNERSHIP:

How is the real estate owned? _____

Whose name(s) are on the deed? _____

When was the property purchased? _____

LOCATION:

What is the official address/location of the property? _____

TYPE:

Describe the type of real estate:

Single family ___ Duplex ___ Townhouse ___ Condo ___ Mobile Home ___ Farm ___
Vacant Land ___ Timeshare ___ Commercial ___ Apartment BLDG ___

PERCENT:

What percent of the property is being given?

100% ___ Less than 100% ___ If less than 100%, who will own the remaining part and how will ownership be divided? _____

IMPROVEMENTS:

List improvements on the property, date built, condition and square footage

OCCUPATION:

Is the building occupied? If so, by whom and under what legal obligation?

ZONING:

What is the current zoning on the property? _____

Is there potential for zoning change? _____

OWNER DATA:

When did the current owners purchase or acquire the property? _____
What is the owners' cost basis in the property? _____

VALUE:

What is the current appraised value? _____
Who conducted the appraisal? _____
When was the appraisal conducted? _____
Has the property been on the market in recent years? _____
If so, what was the asking price? _____
Have there been any offers to buy the property within the last three years? _____

TAXES AND LIENS:

What are the annual real estate taxes on the property? _____
Are there any liens on the property? _____
Mortgages? _____ Other Liens? _____

CARRYING COSTS:

What on-going carrying costs are associated with the property?
Condo fees? _____ Utilities? _____
Other costs? _____

INCOME:

Is there any regular income associated with the property? _____
If so, what are the terms? _____

ENVIRONMENTAL CONCERNS:

Has the property ever been used as a dumping site? _____
Have any hazardous materials ever been stored on the property? _____
Are there any storage tanks (either above or below ground) on the property? _____
Has a Level One Environment Study been conducted on the property? _____
Is there any evidence of asbestos or lead in property buildings? _____

INSURANCE:

Is the property covered by liability insurance? _____; by which
company? _____ Does the charity have a copy of the policy? _____

REALTOR INFORMATION:

What are the names and contact information for several knowledgeable realtors in the
area? _____

DOCUMENTS NEEDED:

- Deed _____
- Appraisal _____
- Title Insurance _____
- Liability Insurance _____
- Survey _____
- Tax Statement _____
- Environmental Review _____

ATTACHMENT D

Form **8282**
 (Rev. October 2021)
 Department of the Treasury
 Internal Revenue Service

Donee Information Return
 (Sale, Exchange, or Other Disposition of Donated Property)

OMB No. 1545-0047

▶ Go to www.irs.gov/Form8282 for latest information.

Give a Copy to Donor

Parts To Complete

- If the organization is an **original donee**, complete *Identifying Information*, Part I (lines 1a–1d and, if applicable, lines 2a–2d), and Part III.
- If the organization is a **successor donee**, complete *Identifying Information*, Part I, Part II, and Part III.

Identifying Information

Print or Type	Name of charitable organization (donee)	Employer identification number
	Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
	City or town, state, and ZIP code	

Part I Information on ORIGINAL DONOR and SUCCESSOR DONEE Receiving the Property

1a Name of original donor of the property	1b Identifying number(s)
1c Address (number, street, and room or suite no.) (P.O. box no. if mail is not delivered to the street address)	
1d City or town, state, and ZIP code	

Note. Complete lines 2a–2d only if the organization gave this property to another charitable organization (successor donee).

2a Name of charitable organization	2b Employer identification number
2c Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
2d City or town, state, and ZIP code	

Part II Information on PREVIOUS DONEES. Complete this part only if the organization was not the first donee to receive the property. See the instructions before completing lines 3a through 4d.

3a Name of original donee	3b Employer identification number
3c Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
3d City or town, state, and ZIP code	
4a Name of preceding donee	4b Employer identification number
4c Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
4d City or town, state, and ZIP code	

Part III Information on DONATED PROPERTY

<p>1. Description of the donated property sold, exchanged, or otherwise disposed of and how the organization used the property. (If you need more space, attach a separate statement.)</p>	<p>2. Did the disposition involve the organization's entire interest in the property?</p>		<p>3. Was the use related to the organization's exempt purpose or function?</p>		<p>4. Information on use of property.</p> <ul style="list-style-type: none"> • If you answered "Yes" to question 3 and the property was tangible personal property, describe how the organization's use of the property furthered its exempt purpose or function. Also complete Part IV below. • If you answered "No" to question 3 and the property was tangible personal property, describe the organization's intended use (if any) at the time of the contribution. Also complete Part IV below, if the intended use at the time of the contribution was related to the organization's exempt purpose or function and it became impossible or infeasible to implement.
	Yes	No	Yes	No	
A					
B					
C					
D					

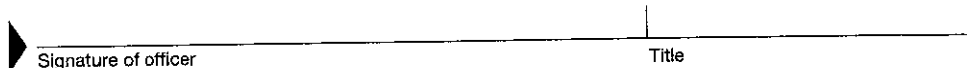
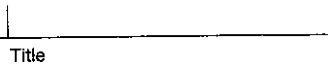

		Donated Property			
		A	B	C	D
5	Date the organization received the donated property (MM/DD/YY)	/ /	/ /	/ /	/ /
6	Date the original donee received the property (MM/DD/YY)	/ /	/ /	/ /	/ /
7	Date the property was sold, exchanged, or otherwise disposed of (MM/DD/YY)	/ /	/ /	/ /	/ /
8	Amount received upon disposition	\$	\$	\$	\$

Part IV Certification

You must sign the certification below if any property described in Part III above is tangible personal property and:

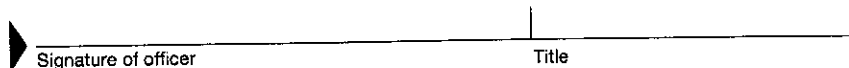
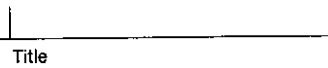

- You answered "Yes" to question 3 above, or
- You answered "No" to question 3 above and the intended use of the property became impossible or infeasible to implement.

Under penalties of perjury and the penalty under section 6720B, I certify that either: (1) the use of the property that meets the above requirements, and is described above in Part III, was substantial and related to the donee organization's exempt purpose or function; or (2) the donee organization intended to use the property for its exempt purpose or function, but the intended use has become impossible or infeasible to implement.

 Signature of officer
  Title
  Date

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

 Signature of officer
  Title
  Date

Type or print name

General Instructions

Section references are to the Internal Revenue Code.

Future developments. For the latest information about developments related to Form 8282 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8282.

Purpose of Form

Donee organizations use Form 8282 to report information to the IRS and donors about dispositions of certain charitable deduction property made within 3 years after the donor contributed the property.

Definitions



For Form 8282 and these instructions, the term “donee” includes all donees, unless specific reference is made to “original” or “successor” donees.

Original donee. The first donee to or for which the donor gave the property. The original donee is required to sign Form 8283, Noncash Charitable Contributions, Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities), presented by the donor for charitable deduction property.

Successor donee. Any donee of property other than the original donee.

Charitable deduction property. Any donated property (other than money and publicly traded securities) if the claimed value exceeds \$5,000 per item or group of similar items donated by the donor to one or more donee organizations. This is the property listed in Section B on Form 8283.

Who Must File

Original and successor donee organizations must file Form 8282 if they sell, exchange, consume, or otherwise dispose of (with or without consideration) charitable deduction property (or any portion) within 3 years after the date the original donee received the property. See *Charitable deduction property* above.

If the organization sold, exchanged, or otherwise disposed of motor vehicles, airplanes, or boats, see Pub. 526, Charitable Contributions.

Exceptions. There are two situations where Form 8282 does not have to be filed.

1. Items valued at \$500 or less. The organization does not have to file Form 8282 if, at the time the original donee signed Section B of Form 8283, the donor had signed a statement on Form 8283 that the appraised value of the specific item was not more than \$500. If Form 8283 contains more than one item, this exception applies only to those items that are clearly identified as having a value of \$500 or less. However, for purposes of the donor’s determination of whether the appraised value of the item exceeds \$500, all shares of nonpublicly traded stock, or items that form a set, are considered one item. For example, a collection of books written by the same author, components of a stereo system, or six place settings of a pattern of silverware are considered one item.

2. Items consumed or distributed for charitable purpose. The organization does not have to file Form 8282 if an item is consumed or distributed, without consideration, in fulfilling your purpose or function as a tax-exempt organization. For example, no reporting is required for medical supplies consumed or distributed by a tax-exempt relief organization in aiding disaster victims.

When To File

If the organization disposes of charitable deduction property within 3 years of the date the original donee received it and the organization does not meet exception 1 or 2 above, the organization must file Form 8282 within 125 days after the date of disposition.

Exception. If the organization did not file because it had no reason to believe the substantiation requirements applied to the donor, but the organization later becomes aware that the substantiation requirements did apply, the organization must file Form 8282 within 60 days after the date it becomes aware it was liable. For example, this exception would apply where Section B of Form 8283 is furnished to a successor donee after the date that donee disposes of the charitable deduction property.

Missing information. If Form 8282 is filed by the due date, enter the organization’s name, address, and employer identification number (EIN) and complete at least Part III, columns 1, 2, 3, and 4; and Part IV. The organization does not have to complete the remaining items if the information is not available. For example, the organization may not have the information necessary to complete all entries if the donor did not make Section B of Form 8283 available.

Where To File

Send Form 8282 to the Department of Treasury, Internal Revenue Service Center, Ogden, UT 84201-0027.

Other Requirements

Information the organization must give a successor donee. If the property is transferred to another charitable organization within the 3-year period discussed earlier, the organization must give the successor donee all of the following information.

1. The name, address, and EIN of the organization.

2. A copy of Section B of Form 8283 that the organization received from the donor or a preceding donee. The preceding donee is the one who gave the organization the property.

3. A copy of this Form 8282, within 15 days after the organization files it.

The organization must furnish items 1 and 2 above within 15 days after the latest of the date:

- The organization transferred the property,
- The original donee signed Section B of Form 8283, or
- The organization received a copy of Section B of Form 8283 from the preceding donee if the organization is also a successor donee.

Information the successor donee must give the organization. The successor donee organization to whom the organization transferred this property is required to give the organization its name, address, and EIN within 15 days after the later of:

- The date the organization transferred the property, or
- The date the successor donee received a copy of Section B of Form 8283.

Information the organization must give the donor. The organization must give a copy of Form 8282 to the original donor of the property.

Recordkeeping. The organization must keep a copy of Section B of Form 8283 in its records.

Penalties

Failure to file penalty. The organization may be subject to a penalty if it fails to file this form by the due date, fails to include all of the information required to be shown on the filed form, or includes incorrect information on the filed form. The penalty is generally \$50 per form. For more details, see sections 6721 and 6724.

Fraudulent identification of exempt use property. A \$10,000 penalty may apply to any person who identifies in Part III tangible personal property the organization sold, exchanged, or otherwise disposed of, as having a use that is related to a purpose or function knowing that such property was not intended for such a use. For more details, see section 6720B.

Specific Instructions

Part I

Line 1a. Enter the name of the original donor.

Line 1b. The donor's identifying number may be either an employer identification number or a social security number, and should be the same number provided on page 2 of Form 8283.

Line 1c and 1d. Enter the last known address of the original donor.

Lines 2a–2d. Complete these lines if the organization gave the property to another charitable organization successor donee (defined earlier). If the organization is an original donee, skip Part II and go to Part III.

Part II

Complete Part II only if the organization is a successor donee. If the organization is the original donee, do not complete any lines in Part II; go directly to Part III.

If the organization is the **second donee**, complete lines 3a through 3d. If the organization is the **third or later donee**, complete lines 3a through 4d. On lines 4a through 4d, give information on the preceding donee.

Part III

Column 1. For charitable deduction property that the organization sold, exchanged, or otherwise disposed of within 3 years of the original contribution, describe each item in detail. For a motor vehicle, include the vehicle identification number. For a boat, include the hull identification number. For an airplane, include the aircraft identification number. Additionally, for the period of time the organization owned the property, explain how it was used. If additional space is needed, attach a statement.

Column 3. Check "Yes" if the organization's use of the charitable deduction property was related to its exempt purpose or function. Check "No" if the organization sold, exchanged, or otherwise disposed of the property without using it.

Part IV

Certification. Sign and date the certification if any property described in Part III is tangible personal property and you answered "Yes" to Part III, question 3, or you answered "No" to Part III, question 3 and the intended use of the property became impossible or infeasible to implement.

Signature

Form 8282 is not valid unless it is signed by an officer of the organization. Be sure to include the title of the person signing the form and the date the form was signed.

How To Get Tax Help

Internet

You can access the IRS website 24 hours a day, 7 days a week, at www.irs.gov to:

- Download forms and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- Use the online Internal Revenue Code (IRC), Regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Sign up to receive local and national tax news by email. To subscribe, visit www.irs.gov/Charities.

Ordering Forms and Publications

Visit www.irs.gov/Formspubs to download forms and publications. Otherwise, you can go to www.irs.gov/OrderForms to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

Phone Help

If you have questions and/or need help completing this form, please call 877-829-5500. This toll-free telephone service is available Monday through Friday.

ATTACHMENT E

Form 8283
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

OMB No. 1545-0074

▶ **Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.**
▶ **Go to www.irs.gov/Form8283 for instructions and the latest information.**

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. See instructions.

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A		<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A						
B						
C						
D						
E						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated.

- | | | |
|---|---|--|
| a <input type="checkbox"/> Art* (contribution of \$20,000 or more) | e <input type="checkbox"/> Other Real Estate | i <input type="checkbox"/> Vehicles |
| b <input type="checkbox"/> Qualified Conservation Contribution | f <input type="checkbox"/> Securities | j <input type="checkbox"/> Clothing and household items |
| c <input type="checkbox"/> Equipment | g <input type="checkbox"/> Collectibles** | k <input type="checkbox"/> Other |
| d <input type="checkbox"/> Art* (contribution of less than \$20,000) | h <input type="checkbox"/> Intellectual Property | |

* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

** Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: In certain cases, you must attach a qualified appraisal of the property. See instructions.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A						
B						
C						

Name(s) shown on your income tax return	Identifying number
---	--------------------

Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)— Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I. Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

- 4a Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest ▶ _____
If Section B, Part II applies to more than one property, attach a separate statement.
- b Total amount claimed as a deduction for the property listed in Section B, Part I: (1) For this tax year . . . ▶ _____
(2) For any prior tax years ▶ _____
- c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization in Section B, Part V, below):
Name of charitable organization (donee)

Address (number, street, and room or suite no.) _____ City or town, state, and ZIP code _____
- d For tangible property, enter the place where the property is located or kept ▶ _____
- e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

		Yes	No
5a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Is there a restriction limiting the donated property for a particular use?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Taxpayer (Donor) Statement—List each item included in Section B, Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

▶ _____

Signature of taxpayer (donor) ▶ _____ Date ▶ _____

Part IV Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

Sign Here Appraiser signature ▶ _____ Date ▶ _____
Appraiser name ▶ _____ Title ▶ _____

Business address (including room or suite no.) _____ Identifying number _____

City or town, state, and ZIP code _____

Part V Donee Acknowledgment

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ _____

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶ Yes No

Name of charitable organization (donee)	Employer identification number
Address (number, street, and room or suite no.)	City or town, state, and ZIP code
Authorized signature	Title
	Date

ATTACHMENT F
DECLARATION OF GIFT

Upon acceptance by Messiah University, I/we, the undersigned Donor(s), hereby give and convey to **Messiah University**, a Pennsylvania nonprofit corporation with principal offices situated in Mechanicsburg, Pennsylvania, all right (including copyright), title and interest in and to the personal property described below or in the attached inventory:

Appraised Value (attach copy of independent appraisal if gift value is \$5000 or more, or indicate date copy will be sent): \$ _____

Please initial the statement that pertains to this gift and describe any restrictions or conditions, if applicable:

_____ This gift is made without restrictions or conditions. I/We understand that the location, retention, use, preservation and disposition of the personal property comprising this gift will be at the discretion of Messiah University, and that the University reserves the right to sell or otherwise dispose of some or all of this property.

_____ This gift is made with the following restrictions or conditions:

I/We warrant that I am/we are the sole owner(s) of the personal property described above (including any copyright interest therein), that it is free and clear of any encumbrances, liens or other interests, and that I/we have full right, power and authority to give it to Messiah University. I/We have received an explanation of all terms and conditions of this Declaration of Gift, have had opportunity to consult independent legal counsel, and agree to them as indicated by my/our signature(s) below.

Date: _____

Donor's Signature

Donor's Signature

Donor's Name and Address: _____

Donor's Telephone Number: _____

Messiah University accepts the property described above subject to any stated restrictions or conditions.

Date: _____

Program Director/Dean

Vice President/Provost

Director of Development

ATTACHMENT G
LEGALLY BINDING PLEDGE AGREEMENT

Donor(s) _____

Address _____

Phone _____

Total Pledge \$ _____

Proposed Payment Schedule:

\$ _____ by _____ \$ _____ by _____

\$ _____ by _____ \$ _____ by _____

\$ _____ by _____

I would like to designate the following amount of my pledge to the Messiah Annual Fund:
\$ _____ (to be spread over the payment schedule outlined above)

Commemoration _____

Purpose: The pledged contributions shall be used for construction and/or related expenses for the _____, specifically for _____ SPECIFIC PROJECT at Messiah University in Grantham, Pennsylvania.

AGREEMENT made between the above-named Donor and Messiah University, qualified by the Internal Revenue Service as a nonprofit, charitable, non-taxable organization pursuant to Section 501 (c) (3), EI:23-1352661, hereinafter called the "University."

NOW THEREFORE, in consideration of the foregoing, and the similar promises of other donors, and to induce the University to proceed with the additional facilities,

DONOR HEREBY PLEDGES and AGREES to give, and deliver to the University the Total Pledge set forth above, which shall be payable as set forth above, as a contribution and gift to the University to be used for the Purpose as set forth above.

This pledge/agreement is a legal obligation of the Donor (and each of them jointly and severally if there are more than one) and of the Donor's heirs, successors, legal representatives and assigns. Donor(s) acknowledges that the University is incurring substantial liabilities in relying on this pledge/agreement and will suffer material detriment if it is not honored. Therefore, this pledge/agreement may not be revoked or rescinded without the University's written consent. This pledge is governed by law of the Commonwealth of Pennsylvania. Contributions to the University are tax deductible to the extent allowed by law.

IN WITNESS WHEREOF, I (We), _____ donor[s]), intending to be legally bound, herewith set my (our) hand (s) on the date set forth below.

_____	_____	_____	_____
Donor	Date	Witness	Date

_____	_____	_____	_____
Donor	Date	Witness	Date

ATTACHMENT H

NON-LEGALLY BINDING PLEDGE AGREEMENT

Donor(s) _____

Address _____

Phone _____

We firmly believe in the mission of Messiah University and wish to make a difference in the lives of students and the entire Messiah community. Therefore, we intend to support the Messiah University _____ in the amount of \$_____ to be paid over the following payment schedule:

\$ _____ by

\$ _____ by

\$ _____ by

\$ _____ by

\$ _____ by

I would like to designate the following amount of my pledge to the Messiah Annual Fund:
\$ _____ (to be spread over the payment schedule outlined above)

Commemoration _____

It is our sincere intent to honor this commitment. However, we reserve the right to modify or cancel our pledge in the event of unforeseen circumstances.

Donor Signature _____ Date _____

Donor Signature _____ Date _____

Messiah Representative Signature _____ Date _____

CONTRIBUTIONS ARE FULLY TAX DEDUCTIBLE AS PERMITTED BY LAW

ATTACHMENT I

CHARITABLE REMAINDER TRUST INFORMATION DISCLOSURE

Federal income tax regulations describe a charitable remainder trust as a trust which provides for a specified distribution, at least annually, to one or more beneficiaries, for life or for a term of years, with an irrevocable remainder interest to be held for the benefit of, or paid over to, charity. [Reg. Sec. 1.664-1(a)(1)(i)]

Should Messiah University be named as trustee of a charitable remainder trust, the Messiah University Business Office will administer the charitable remainder trust. In addition, Messiah University reserves the right to retain the services of a third party for investment and tax preparation purposes.

While the trust document can include investment instructions, under current regulations a trust cannot qualify as a charitable remainder trust if there is any provision in the governing instrument that “restricts the trustee from investing the trust assets in a manner which could result in the annual realization of a reasonable amount of income or gain from the sale or disposition of trust assets.” [Reg. Sec. 1.664-1(a)(3)] Further, Messiah University segregates all charitable remainder trusts. Payments to the income beneficiaries are made from the individual trust assets.

Prior to Messiah University serving as trustee of a charitable remainder trust, the donor and the University shall review and approve the following: initial fair market valuation of the assets used to fund the trust, payout percentage, payment dates, investment policies, and any other financial and legal consideration that might affect the trust document.

A federal income tax deduction for a charitable gift is allowed under current federal regulations. The estimated values of your deduction are calculated and provided for you as of the date of the gift. The value of the charitable remainder interest on which the charitable deduction is based in a charitable remainder trust may be affected by a variety of factors. Individuals should consult with their personal tax advisor as to these factors and to other tax implications of this transaction prior to signing a charitable remainder trust document.

You are advised to seek independent legal counsel, knowledgeable in the specialized area of charitable tax and estate planning, to draft or execute all charitable remainder trust documents.

Your signature in the space below indicates that you have read this information, that you understand the legal and tax implications of a charitable remainder trust, and that you have had ample opportunity to obtain independent legal and tax advice.

Date: _____

Donor

Donor

ATTACHMENT J

CHARITABLE GIFT ANNUITY AGREEMENT

MESSIAH UNIVERSITY, Mechanicsburg, Pennsylvania, 17055, agrees to pay **(name)**, residing at (address), for (his, her or their)(life or lives) an annuity rate of (0)% or an annual sum of (\$) from the date hereof, in equal (quarterly, annually, semiannual) installments of (\$) on the 30th day of March, June, September, and December. A partial payment of (\$) will be made on (date). The first regular payment of (\$) will be made on (date).

MESSIAH UNIVERSITY's obligation to make annuity payments shall terminate with the payment preceding the death of **(name)**.

This annuity is nonassignable, except that the annuitant may irrevocably renounce all future payments, thus making a charitable gift of their then interest in the annuity.

MESSIAH UNIVERSITY certifies that **(name)**, as an evidence of their desire to support the mission of **MESSIAH UNIVERSITY** and to make a charitable gift, has this day contributed to **MESSIAH UNIVERSITY** cash or other assets valued at (\$), receipt of which is hereby acknowledged and described in Schedule A attached hereto. Upon termination of this agreement, the gift annuity assets will remain with **MESSIAH UNIVERSITY** for the purpose of ... Should the purpose for which this gift annuity was established ever become incapable of fulfillment because of unforeseen circumstances as determined in the sole judgment of the Board of Trustees of **MESSIAH UNIVERSITY**, then the gift annuity assets can be used for such one or more of **MESSIAH UNIVERSITY's** educational purposes as the Board of Trustees shall determine.

The age of **(Name)** to his nearest birthday is (age). Social Security number: ___-___-_____
The age of **(Name)** to her nearest birthday is (age). Social Security number: ___-___-_____

The parties acknowledge that, as of the date hereof, the fair market value of the property transferred to **MESSIAH UNIVERSITY** is substantially in excess of the fair market value of the annuity and that the difference between those values constitutes a gift by **(name)** to **MESSIAH UNIVERSITY** for its charitable purposes.

MESSIAH UNIVERSITY has advised **(Name)** that a charitable gift annuity is not designed primarily as an investment but rather as a charitable gift.

The promise to pay the annuity is not insurance under the laws of Pennsylvania, is not subject to regulation by the Insurance Department and is not protected by the Pennsylvania Life and Health Insurance Guaranty Association under Article XVII of the Act of May 17, 1921 (P.L. 682, No. 284), known as the Insurance Company Law of 1921, or other protective device.

The following information may be obtained by contacting the Vice President for Advancement, Messiah University, Mechanicsburg, Pennsylvania 17055:

- A. The status of **MESSIAH UNIVERSITY** under Section 170(c) of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. Section 170(c)) or any successor provisions; and

B. Financial statements filed with a governmental agency or audited financial statements from **MESSIAH UNIVERSITY** showing that **MESSIAH UNIVERSITY** has unrestricted and unencumbered assets in the form of cash, cash equivalents or publicly-traded securities of at least \$100,000 plus one-half of the principal value of any annuities issued by **MESSIAH UNIVERSITY** and then in effect.

MESSIAH UNIVERSITY came into existence in 1909 as Messiah Bible School and Missionary Training Home, and has been in continuous existence for at least three years.

MESSIAH UNIVERSITY qualifies as a Aqualified charity@ on the basis of meeting all of the following criteria:

A. It is an organization described in Section 170(c) of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. Section 170(c)); and

B. It has been in continuous existence for at least three years; and

C. It has unrestricted and unencumbered assets in the form of cash, cash equivalents or publicly-traded securities of at least \$100,000 plus one-half of the principal value of any annuities issued by **MESSIAH UNIVERSITY** and currently in effect; and

D. It is an educational institution, the curriculum of which in whole or in part is registered with or approved by the Department of Education, either directly or by acceptance of accreditation by an accrediting body recognized by the Department of Education.

I/We acknowledge that I/we have had ample opportunity to obtain independent legal, financial, and tax advice prior to signing this document, that I/we have either obtained such advice or decided not to do so of my/our own volition, and that I/we am/are not relying on any such advice provided by Messiah University.

This annuity shall be governed by the laws of the State of Pennsylvania.

IN WITNESS WHEREOF, **MESSIAH UNIVERSITY** and (Name) have executed this instrument as of the (day and year).

MESSIAH UNIVERSITY

GRANTOR

By: _____
Vice President for Advancement

By: _____

By: _____
Vice President for Finance and Planning

By: _____

Witness: _____

Witness: _____

OR

By: _____
President

By: _____

Witness: _____

Witness: _____

ATTACHMENT K

DEFERRED CHARITABLE GIFT ANNUITY AGREEMENT

MESSIAH UNIVERSITY, Mechanicsburg, Pennsylvania, 17055, agrees to pay **(name)**, residing at (address), for (his, her or their)(life or lives) an annuity rate of (0)% or an annual sum of (\$) from the date hereof, in equal (quarterly, annually, semiannual) installments of (\$) on the 30th day of March, June, September, and December. A partial payment of (\$) will be made on (date). The first regular payment of (\$) will be made on (date).

MESSIAH UNIVERSITY's obligation to make annuity payments shall terminate with the payment preceding the death of **(name)**.

This annuity is nonassignable, except that the annuitant may irrevocably renounce all future payments, thus making a charitable gift of their then interest in the annuity.

MESSIAH UNIVERSITY certifies that **(name)**, as an evidence of their desire to support the mission of **MESSIAH UNIVERSITY** and to make a charitable gift, has this day contributed to **MESSIAH UNIVERSITY** cash or other assets valued at (\$), receipt of which is hereby acknowledged and described in Schedule A attached hereto. Upon termination of this agreement, the gift annuity assets will remain with **MESSIAH UNIVERSITY** for (designation).

The age of **(Name)** to his nearest birthday is (age). Social Security number: ___-__-____
The age of **(Name)** to her nearest birthday is (age). Social Security number: ___-__-____

The parties acknowledge that, as of the date hereof, the fair market value of the property transferred to **MESSIAH UNIVERSITY** is substantially in excess of the fair market value of the annuity and that the difference between those values constitutes a gift by **(name)** to **MESSIAH UNIVERSITY** for its charitable purposes.

MESSIAH UNIVERSITY has advised **(Name)** that a charitable gift annuity is not designed primarily as an investment but rather as a charitable gift.

The promise to pay the annuity is not insurance under the laws of Pennsylvania, is not subject to regulation by the Insurance Department and is not protected by the Pennsylvania Life and Health Insurance Guaranty Association under Article XVII of the Act of May 17, 1921 (P.L. 682, No. 284), known as the Insurance Company Law of 1921, or other protective device.

The following information may be obtained by contacting the Vice President for Advancement, Messiah University, Mechanicsburg, Pennsylvania 17055:

A. The status of **MESSIAH UNIVERSITY** under Section 170(c) of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. Section 170(c)) or any successor provisions; and

B. Financial statements filed with a governmental agency or audited financial statements from **MESSIAH UNIVERSITY** showing that **MESSIAH UNIVERSITY** has unrestricted and unencumbered assets in the form of cash, cash equivalents or publicly-traded securities of at least \$100,000 plus one-half of the principal value of any annuities issued by **MESSIAH UNIVERSITY** and then in effect.

MESSIAH UNIVERSITY came into existence in 1909 as Messiah Bible School and Missionary Training Home, and has been in continuous existence for at least three years.

MESSIAH UNIVERSITY qualifies as a Aqualified charity@ on the basis of meeting all of the following criteria:

- A. It is an organization described in Section 170(c) of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. Section 170(c)); and
- B. It has been in continuous existence for at least three years; and
- C. It has unrestricted and unencumbered assets in the form of cash, cash equivalents or publicly-traded securities of at least \$100,000 plus one-half of the principal value of any annuities issued by **MESSIAH UNIVERSITY** and currently in effect; and
- D. It is an educational institution, the curriculum of which in whole or in part is registered with or approved by the Department of Education, either directly or by acceptance of accreditation by an accrediting body recognized by the Department of Education.

I/We acknowledge that I/we have had ample opportunity to obtain independent legal, financial, and tax advice prior to signing this document, that I/we have either obtained such advice or decided not to do so of my/our own volition, and that I/we am/are not relying on any such advice provided by Messiah University.

This annuity shall be governed by the laws of the State of Pennsylvania.

IN WITNESS WHEREOF, **MESSIAH UNIVERSITY** and (Name) have executed this instrument as of the (day and year).

MESSIAH UNIVERSITY

GRANTOR

By: _____
Vice President for Advancement

By: _____

By: _____
Vice President for Finance and Planning

By: _____

Witness: _____

Witness: _____

OR

By: _____
President

By: _____

Witness: _____

Witness: _____

ATTACHMENT L

FLEXIBLE DEFERRED CHARITABLE GIFT ANNUITY AGREEMENT

MESSIAH UNIVERSITY, situated in Mechanicsburg, Pennsylvania, 17055, agrees to pay **Name**, residing in address, for his/her/their life/lives an annuity rate of 0.0% or an annual sum of \$0.00 from the date hereof, in equal quarterly installments of \$0.00 on the 30th day of March, June, September, and December (*order*). The first regular payment of \$0.00 will be made on month day, year. **FLEXIBLE ANNUITY ELECTION**: Annuity payments may commence at the rate specified in Schedule B on month day, year or subsequent years, but shall commence not later than month day, year. Payments deferred after month day, year shall commence only after written notice from the Annuitant to Messiah University prior to the selected month day, year payment date.

MESSIAH UNIVERSITY's obligation to make annuity payments shall terminate with the payment preceding the death of **Name**.

This annuity is nonassignable, except that the annuitant may irrevocably renounce all future payments, thus making a charitable gift of their then interest in the annuity.

MESSIAH UNIVERSITY certifies that **Name**, as an evidence of their desire to support the mission of **MESSIAH UNIVERSITY** and to make a charitable gift, has this day contributed to **MESSIAH UNIVERSITY** cash or other assets valued at \$0, receipt of which is hereby acknowledged. Upon termination of this agreement, the gift annuity assets will remain with **MESSIAH UNIVERSITY** and be **added to the/used** for unrestricted purposes.

The age of **Name** to his/her nearest birthday is age ?? . SS# is _____ - _____ - _____

The parties acknowledge that, as of the date hereof, the fair market value of the property transferred to **MESSIAH UNIVERSITY** is substantially in excess of the fair market value of the annuity and that the difference between those values constitutes a gift by **Name** to **MESSIAH UNIVERSITY** for its charitable purposes.

MESSIAH UNIVERSITY has advised **Name** that a charitable gift annuity is not designed primarily as an investment but rather as a charitable gift.

The promise to pay the annuity is not insurance under the laws of Pennsylvania, is not subject to regulation by the Insurance Department and is not protected by the Pennsylvania Life and Health Insurance Guaranty Association under Article XVII of the Act of May 17, 1921 (P.L. 682, No. 284), known as the Insurance Company Law of 1921, or other protective device.

The following information may be obtained by contacting the Vice President for Advancement, Messiah University, situated in Mechanicsburg, Pennsylvania 17055:

- A. The status of **MESSIAH UNIVERSITY** under Section 170(c) of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. Section 170(c)) or any successor provisions; and
- B. Financial statements filed with a governmental agency or audited financial statements from **MESSIAH UNIVERSITY** showing that **MESSIAH UNIVERSITY** has unrestricted and unencumbered assets in the form of cash, cash equivalents or publicly-

traded securities of at least \$100,000 plus one-half of the principal value of any annuities issued by **MESSIAH UNIVERSITY** and then in effect.

MESSIAH UNIVERSITY came into existence in 1909 as Messiah Bible School and Missionary Training Home, and has been in continuous existence for at least three years.

MESSIAH UNIVERSITY qualifies as a qualified charity on the basis of meeting all of the following criteria:

- A. It is an organization described in Section 170(c) of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. Section 170(c)); and
- B. It has been in continuous existence for at least three years; and
- C. It has unrestricted and unencumbered assets in the form of cash, cash equivalents or publicly-traded securities of at least \$100,000 plus one-half of the principal value of any annuities issued by **MESSIAH UNIVERSITY** and currently in effect; and
- D. It is an educational institution, the curriculum of which in whole or in part is registered with or approved by the Department of Education, either directly or by acceptance of accreditation by an accrediting body recognized by the Department of Education.

I/we acknowledge that I/we have had ample opportunity to obtain independent legal, financial, and tax advice prior to signing this document, that I/we have either obtained such advice or decided not to do so of my/our own volition, and that I/we am/are not relying on any such advice provided by Messiah University.

This annuity shall be governed by the laws of the State of Pennsylvania.

IN WITNESS WHEREOF, **MESSIAH UNIVERSITY** and Name have executed this instrument as of the number day of month, year.

MESSIAH UNIVERSITY

GRANTOR

By: _____
Barry Goodling, VP for Advancement

By: _____
Name

By: _____
David Walker, VP for Finance

Witness: _____

ATTACHMENT M

GIFT ANNUITY INFORMATION DISCLOSURE STATEMENT

When an individual (the donor) signs a gift annuity agreement with Messiah University, he or she is entering a contract. Under that contract, Messiah University is obligating itself to make agreed-upon annuity payments during the lifetime of the annuitant(s). In return for this obligation, the donor irrevocably transfers assets to the University.

Unlike a trust, the University does not segregate the annuity assets and pay income which is earned directly by those assets. Rather, the University invests the assets (pooled with other charitable gift annuity assets) in a manner consistent with its institutional investment policy and pays the annuitant as promised in the gift annuity agreement. To protect all parties, all annuity funds are separately accounted for and the University's promise of payment is backed by all of the unencumbered assets of the University.

The annuity payment rate is negotiated between the donor and Messiah University and is stated in the gift annuity agreement. As a general practice, the University uses payment rates which are actuarially calculated based upon the age of the annuitant or annuitants. Annuity payment rates are calculated such that approximately 40% - 50% of the value of the assets transferred is deductible as a charitable gift under federal regulations. Individuals should consult with their personal tax advisor as to tax implications of the transaction prior to signing a gift annuity agreement.

Your signature in the space below indicates that you have read this information and the attached sample gift annuity agreement, that you understand these documents, and that you have had ample opportunity to obtain independent tax and/or financial advice.

Date: _____

Donor

ATTACHMENT N

MEMORANDUM OF UNDERSTANDING - REMAINDER INTEREST IN REAL ESTATE

THIS AGREEMENT is entered into by and between **MESSIAH UNIVERSITY**, a Pennsylvania nonprofit corporation and qualified exempt Section 501(c)(3) organization with principal offices at Mechanicsburg, Pennsylvania, ("University"), and _____ and _____, husband and wife, both residing at _____, _____ ("Donors").

WHEREAS, the Donors have this day executed a deed conveying to the University a remainder interest in their real property situated at _____, County of _____, State of _____, and commonly known as _____ (the "Property").

NOW THEREFORE, the parties hereto agree as follows:

1. The Donors, jointly and severally, shall have the sole responsibility for maintaining the property, insuring the property against loss and liability, paying real estate taxes, association fees or assessments, utilities, repairs, and any other indebtedness (including mortgage payments) relating to the property. The Donors shall not, without the consent of the University, permit any lien or mortgage to be placed on the property other than liens or mortgages which may now exist, and shall not, without the consent of the University, permit the amount of any lien or mortgage now existing to increase.
2. The Donors shall, during their respective lifetimes, have the sole right to occupy and utilize the premises as their residence and to lease the premises to any other person for use as a personal residence. The University shall join in any lease of the premises to another in order to permit the lease term to continue beyond the death of the surviving Donor, provided that such term shall not continue for more than one year beyond the date of death of the surviving Donor and provided further that the University shall be entitled to the rent from the property from the date of death of the surviving Donor.
3. Neither the Donors shall any lessee of the Donors shall allow the property to be used in any manner which may cause an environmentally hazardous condition.
4. In the event of any damage to the property (including environmental contamination), the Donors, at their sole expense, shall cause such damage to be repaired unless the Donors and the University shall agree that it is impractical to do so, in which case, any insurance proceeds resulting from such damage shall be divided between the University and the Donors in accordance with the value of their respective interests as of the date such damage occurred. For purposes of determining the value of the University's interest in the event of such loss, the value shall be determined in the same manner as is used to value a remainder interest in a personal residence as is provided in U.S. Treasury Regulations Section 1.170.
5. The Donors, jointly and severally, agree to hold the University harmless against any and all liability arising from the property during their lifetimes. The Donors may at any time or times at their sole expense make improvements to the property, provided that such improvements shall not result in a reduction of the value of the property.
6. The Donors warrant that they have had ample opportunity to have all documents relative to this transaction reviewed by independent legal counsel of their choosing.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals the ____ day of _____, 202__.

DONORS

MESSIAH UNIVERSITY

by _____

ATTACHMENT O
ENDOWED FUND AGREEMENT

This ENDOWED FUND AGREEMENT is entered to express the terms and conditions on which >>DONOR<< will establish the >>NAMED ENDOWMENT<<.

Background

Brief background of donor's story.

Scholarship Awards

Assets designated by the >>NAMED ENDOWMENT<< shall be invested in accordance with the Messiah University Investment Policies and Guidelines for University-Owned Investments. When the historic value of the fund reaches \$25,000, endowed earnings will be awarded to eligible student(s) as outlined below at an annual rate of 5.0% of the most recent 12-quarter moving average market value as of June 30 (or percentage and/or time interval consistent with the current Board of Trustees policy in effect).

Recipients of this fund shall be selected through the committee(s) or individuals generally charged with awarding financial aid to students at Messiah University. Awards will be made subject to the following guidelines and conditions:

1. Students majoring in a >>SPECIFIC MAJOR OR SCHOOL<<
2. Demonstrate financial need; and
3. Are in good academic standing.

Scholarship Fund Restrictions

In the event that there are no students who meet the qualifications stated above, the earnings will be carried forward to the next academic year.

Any future contributions made to the >>NAMED ENDOWMENT<< shall be held and administered according to the terms and conditions expressed in this Endowed Fund Agreement.

Should the purpose for which this Fund is established ever become incapable of fulfillment because of unforeseen circumstances as determined in the sole judgment of the Board of Trustees of Messiah University, then the income from the endowed fund can be used for such one or more of Messiah University's educational purposes as the Board of Trustees shall from time to time determine.

It is with deep appreciation to >>DONOR<< that this Endowed Fund Agreement is accepted on behalf of Messiah University and executed this ____ day of ____ month, 20__.

Donor: _____
Donor's Name

Vice President for Advancement

Witness: _____

Vice President for Finance and Planning

A DONOR BILL OF RIGHTS

DEVELOPED BY:



Association of Fundraising Professionals (AFP)



Association for Healthcare Philanthropy (AHP)



Council for Advancement and Support of Education (CASE)



Giving Institute: Leading Consultants to Non-Profits

PHILANTHROPY is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To assure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the not-for-profit organizations and causes they are asked to support, we declare that all donors have these rights:

I

To be informed of the organization's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.

II

To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.

III

To have access to the organization's most recent financial statements.

IV

To be assured their gifts will be used for the purposes for which they were given.

V

To receive appropriate acknowledgement and recognition.

VI

To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by law.

VII

To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.

VIII

To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.

IX

To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.

X

To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.



CODE OF ETHICAL STANDARDS

ETHICAL STANDARDS (Adopted 1964; amended Oct 2014)

The Association of Fundraising Professionals believes that ethical behavior fosters the development and growth of fundraising professionals and the fundraising profession and enhances philanthropy and volunteerism. AFP Members recognize their responsibility to ethically generate or support ethical generation of philanthropic support. Violation of the standards may subject the member to disciplinary sanctions as provided in the AFP Ethics Enforcement Procedures. AFP members, both individual and business, agree to abide (and ensure, to the best of their ability, that all members of their staff abide) by the AFP standards.

PUBLIC TRUST, TRANSPARENCY & CONFLICTS OF INTEREST

Members shall:

- 1 not engage in activities that harm the members' organizations, clients or profession or knowingly bring the profession into disrepute.
- 2 not engage in activities that conflict with their fiduciary, ethical and legal obligations to their organizations, clients or profession.
- 3 effectively disclose all potential and actual conflicts of interest; such disclosure does not preclude or imply ethical impropriety.
- 4 not exploit any relationship with a donor, prospect, volunteer, client or employee for the benefit of the members or the members' organizations.
- 5 comply with all applicable local, state, provincial and federal civil and criminal laws.
- 6 recognize their individual boundaries of professional competence.
- 7 present and supply products and/or services honestly and without misrepresentation.
- 8 establish the nature and purpose of any contractual relationship at the outset and be responsive and available to parties before, during and after any sale of materials and/or services.
- 9 never knowingly infringe the intellectual property rights of other parties.
- 10 protect the confidentiality of all privileged information relating to the provider/client relationships.
- 11 never disparage competitors untruthfully.

SOLICITATION & STEWARDSHIP OF PHILANTHROPIC FUNDS

Members shall:

- 12 ensure that all solicitation and communication materials are accurate and correctly reflect their organization's mission and use of solicited funds.
- 13 ensure that donors receive informed, accurate and ethical advice about the value and tax implications of contributions.

- 14 ensure that contributions are used in accordance with donors' intentions.
- 15 ensure proper stewardship of all revenue sources, including timely reports on the use and management of such funds.
- 16 obtain explicit consent by donors before altering the conditions of financial transactions.

TREATMENT OF CONFIDENTIAL & PROPRIETARY INFORMATION

Members shall:

- 17 not disclose privileged or confidential information to unauthorized parties.
- 18 adhere to the principle that all donor and prospect information created by, or on behalf of, an organization or a client is the property of that organization or client.
- 19 give donors and clients the opportunity to have their names removed from lists that are sold to, rented to or exchanged with other organizations.
- 20 when stating fundraising results, use accurate and consistent accounting methods that conform to the relevant guidelines adopted by the appropriate authority.

COMPENSATION, BONUSSES & FINDER'S FEES

Members shall:

- 21 not accept compensation or enter into a contract that is based on a percentage of contributions; nor shall members accept finder's fees or contingent fees.
- 22 be permitted to accept performance-based compensation, such as bonuses, only if such bonuses are in accord with prevailing practices within the members' own organizations and are not based on a percentage of contributions.
- 23 neither offer nor accept payments or special considerations for the purpose of influencing the selection of products or services.
- 24 not pay finder's fees, commissions or percentage compensation based on contributions.
- 25 meet the legal requirements for the disbursement of funds if they receive funds on behalf of a donor or client.

ATTACHMENT R

MESSIAH UNIVERSITY BOARD OF TRUSTEES COMMITTEE ON ADVANCEMENT

Parameters for Donor Naming Opportunities
May 2001
Proposed and Approved: October 2010
Reviewed: September 2015

Note: This proposal was reviewed by the President's Cabinet – Summer 2010

Introduction

Throughout much of its history, Messiah University has recognized and honored the generosity of donors by naming funds and facilities in memory of or in recognition of their contributions. Occasionally, Messiah has named new facilities in recognition of service rather than financial support. In either case, these naming opportunities become an important part of the history and legacy of an institution. A closer look at the individuals and families who are recognized often tell a story of personal sacrifice, diligent stewardship, and extraordinary commitment to Messiah's mission.

These parameters are meant to provide general guidelines, not strict policies. As one trustee stated, "These parameters should provide guidance with a healthy dose of flexibility." A primary goal of this document is to encourage donors to provide significant gifts that will strengthen the quality of a Messiah education through endowment, facility, and program support.

Naming Gift Categories

<i>Endowment (assumes a 5% spending level annually)</i>	<i>Gift Targets</i>
Named School – e.g., School of The Arts (Provides additional funding for faculty travel, research, student scholarships, etc. as determined by the Provost.)	\$10 million
Centers – e.g., Agapé Center	\$5.0 million
Endowed Chair (New or existing position: salary, benefits)	\$2.0 million
Scholar Chair (Existing position: two course release time, stipend)	\$500,000
Visiting Scholar/Artist-In-Residence (Visiting scholar/artist: normally 1 semester; salary, travel stipend)	\$900,000
Scholarship	\$25,000
Lectureship	\$20,000

Named Facility

Construction Costs: less than \$10 million	50% minimum
Construction Costs: at least \$10 million	30% minimum
Existing Facility (Not Named) – e.g., residence hall	25% of FMV

Operational Guidelines for Naming Gifts

- Endowment gifts will be accompanied by an ENDOWED FUND AGREEMENT that is signed by the donor and the University. Endowed Fund Agreements for new scholarships must be signed by the Vice President for Advancement and the Vice President for Finance. Non-scholarship Endowed Fund Agreements related to academics will also include the Provost's signature.
- Deferred gifts will be counted at net present values.
- Bequest expectancies must be accompanied by a legally binding estate note; only donors age 80 and above will qualify.
- Donors may take up to four years to contribute the minimum endowment gift targets; exceptions will be granted when campaign pledges exceed this length of time.
- A "donor name" will remain with a building even if the use of the building changes.
- NAMING GIFTS/PLEDGES toward capital (building) projects will require a signed, legally binding pledge agreement.
- The income from endowment gifts may, at times, provide additional rather than substitutional funding to the operating budget. These decisions will be made on a case-by-case basis in consultation with the Provost and the Vice President for Advancement and in consideration of the donor's wishes.
- Additional and more specific gift naming opportunities (i.e., rooms within new buildings) will generally be included as part of a written campaign plan.
- An addition to an existing building may result in a name change if the addition is larger than the current building; *whenever possible, the University will try to retain the existing name.*
- Naming assignments in recognition of service must be approved by the Advancement Committee of the Board of Trustees and be accompanied by a written recommendation from the President.
- Exceptions to the Parameters for Donor Naming Opportunities must be approved by the Advancement Committee of the Board of Trustees with a written recommendation from the President.
- Naming rights may be withdrawn (with little or no compensation) for lapses in moral judgment that reflect poorly on the University at the discretion of the Board of Trustees and President.

ATTACHMENT S

MESSIAH UNIVERSITY CORPORATE RESOLUTIONS

RESOLUTION #1 – Real Property Transactions; Approved August 18, 2011

RESOLVED, that either the President or the Vice President for Finance and Strategic Planning of this corporation be, and hereby are, authorized and empowered to execute, deliver, and accept any and all deeds, leases, notes, mortgages, contracts, assignments, powers of attorney, or other documents and/or payments therefore, necessary to effect any purchase, sale conveyance, mortgage, lease, or exchange of real property authorized by the Board of Trustees of this corporation. This resolution revokes all prior resolutions of this corporation relative to the same subject matter.

RESOLUTION #2 – Planned Giving Documents: Approved August 18, 2011

RESOLVED, that the President of this corporation be, and hereby is, authorized and empowered to execute on behalf of Messiah University any planned giving agreements or any trust wherein Messiah University agrees to act as trustee pursuant to its Planned Gifts Policy Statement. The President may delegate such authority to the Vice President for Advancement and the Vice President for Finance and Strategic Planning who, acting jointly, shall be authorized and empowered to execute such agreements on behalf of Messiah University. This Resolution revokes all prior resolutions of this corporation relative to the same subject matter.

RESOLUTION #3 – Establishing Depository Accounts: Approved August 18, 2011

RESOLVED, that any two of the following officers (one of whom must be a member of Messiah University's Administration and one of whom must be a member of Messiah University's Board of Trustees), acting jointly, are authorized to establish a custodial, bank or brokerage account in the name of Messiah University for the deposit of any and all stocks, bonds, securities, cash, funds, checks, instruments and/or property held or owned by the University, and on behalf of the University execute and deliver any agreement or agreements which may be required by the bank or brokerage firm in connection with such accounts.

- **Trustees**: Board of Trustees Chair, Board Vice-Chair, Treasurer, or Committee on Finance Chair.
- **University Administration**: President, Vice President for Finance and Strategic Planning, or Controller.

RESOLUTION #4 – Depository Account Transactions: Approved August 18, 2011

RESOLVED, that either the President, Vice President for Finance and Strategic Planning or Controller of this corporation, acting individually, is authorized to maintain existing depository or investment accounts of Messiah University, including custodial accounts for all endowment, trust, or annuity investments. Any of such officers is authorized to deposit, withdraw, or transfer funds among and between existing accounts of Messiah University.

RESOLUTION #5 – Securities Transactions: Approved August 18, 2011

RESOLVED, that either the President, Vice President for Finance and Strategic Planning, Chief Investment Officer, Controller, or the Endowment Portfolio Analyst of this corporation, acting individually, is authorized and empowered to purchase, sell, assign, transfer, and/or deliver any of all stocks, bonds, or other securities, corporate or otherwise, now owned or hereafter acquired or liquidated by this corporation, without limitation as to price, terms, or conditions. Securities purchased hereunder are to be owned and held in the name of this corporation. Proceeds realized from the sale, assignment, or transfer of securities hereunder are to be deposited in accounts owned and held in the name of this corporation. Said officers are authorized to execute any and all documents, assignments, and/or powers of attorney necessary to effectuate such transactions.

RESOLUTION #6 – Contract Authorization: Approved October 19, 2007

RESOLVED, that the President is authorized to legally obligate Messiah University by the execution and delivery of contracts and other written instruments in the name and on behalf of the University. Contracts in excess of \$1,000,000 shall require the signature of both the President, and either the Provost or a Vice President. Contracts in excess of \$5,000,000 shall require the prior authorization of the Board of Trustees. Except as otherwise specified by action of the Board of Trustees, the President may delegate such authority by a written policy establishing conditions and limitations which are appropriate to the prudent management of University obligations.

Note that there is an additional internal policy document that governs purchasing approvals as delegated by the President (anything in excess of \$100,000 requires both VP and Presidential approval, and a series of smaller authorization levels for those reporting to VP's).

ATTACHMENT T

DISPOSITION POLICIES FOR DEFERRED GIFTS AND BEQUESTS

All unrestricted deferred gifts will be transferred to the Quasi-Endowment Fund at maturity.¹

Unrestricted bequest income budgeted toward the annual fund within the operating budget shall not exceed 10% of the total annual fund budget.²

Unrestricted bequest income can be used to meet, but not exceed, the annual fund goal of the operating budget.³

Unrestricted bequest income in excess of that which may be needed to meet the annual fund goal shall be used for capital funding or restricted endowment purposes as determined annually by the Board of Trustees.⁴

¹ Board of Trustees Minutes May 13, 1988, page 4, motion 6.

² Board of Trustees Minutes October 15-16, 1998, page 4, item 8.

³ Ibid.

⁴ Ibid.