



Campaign Operations

Gift Solicitation

All efforts for seeking campaign gifts must be cleared and coordinated through the Development Office. Each solicitation should be accompanied by a clear description of the purpose for which it has been requested. In most cases gifts will be solicited for unrestricted use in support of the capital campaign. In some cases gifts may be solicited for a specific aspect or project of the capital campaign. Endowment or planned gifts will be discouraged unless they are part of a larger structured campaign commitment or the gift is anticipated to be paid out within the timeline of the campaign.

Gift Processing

When a campaign gift or pledge is received between September 1, 2022 and June 30, 2024 it will be reported promptly to the Campaign Working Group and recorded by the Development Office and Business Office for recording and acknowledgment according to Campaign gift policies. A pledge will not be entered in the database until the Development Office has received signed campaign documentation from the donor. This form outlines the pledge total, gift intention and timeline for payment. The Development Office will coordinate with the Business Office to assure that gifts and pledges are recorded properly and within 48 hours of receipt. All signed pledge documents will be scanned, saved in the development Google Drive, and attached to the donor's database record.

Acknowledgment to Donor

The Development Office is responsible for assuring that every campaign gift or pledge is acknowledged within 48-72 hours with a letter of gratitude and, where appropriate, a receipt provided for tax purposes. Donors receiving soft credit for gifts (campaign credit but not tax credit) will not receive a tax receipt. In most cases, gifts will be acknowledged as requested by the donors. Gifts made through a business, foundation or donor advised fund will be soft credited to the party responsible for facilitating the gift; the tax receipt will be addressed to the entity making the contribution. All letters will be scanned and saved by the development office. Hard copies acknowledging gifts of over \$1,000 will be filed in the development office and a copy will be attached to the donor's database record.



Campaign Reporting

The Development Office, in collaboration with Campaign Counsel will provide reports outlining campaign progress for the Board of Directors and Capital Campaign Committee at scheduled meetings or as requested. As a general rule, The Camphill School will publicly report gifts and donors in the annual report, though the School may also periodically report on campaign activity and contributions through other ways. Gifts will be recognized consistent with the donor's wishes; written requests for anonymous gifts are respected, however these gifts may be reported as required by law.

Pledge Redemption

The Development Office will send a pledge payment reminder one month prior to each specified payment date. The reminder will include both pledge payment amount and total gift amount and remaining pledge balance.

The Development Office and Business Office will conduct monthly audits of campaign pledge redemptions to ensure all pledge payments are current to date. They will analyze the percentage of pledges redeemed, delinquent pledges, and remainder of outstanding pledges. The Development Office will contact any donor whose pledge payment is more than 60 days past due and keep the Campaign Working Group informed.

Gift Acceptance and Valuation Policy

- All pledges and gifts (including cash, publicly traded securities, cryptocurrency, and bequests as delineated below) received between September 1, 2022 and June 30, 2024 will be recognized and credited toward the campaign.
- Pledged gifts are received as one to three year commitments, longer periods may be agreed upon on a case by case basis. Pledges may only be contingent upon a donor's request where the contingency is consistent with the School's institutional needs, plans, and mission.
- Upon the donor's written request, any gift may be made as an anonymous, memorial, or honorary gift.
- Donors wishing to make a gift designated for a specific use should state their intended purpose in writing for the School's consideration. The Camphill School reserves the right to refuse a restricted gift if the intended use is found to be inconsistent with the School's mission, strategic plans, or institutional needs. By



accepting a restricted gift, the School commits to honoring the donor's intent and the donation will be used for the purpose they have designated.

- Gifts made in consideration of naming privileges are accepted in accordance with the Naming Guidelines addendum. A list of honorary naming opportunities and a schedule of reserved naming rights is maintained by the Development Office. Naming opportunities are approved by the Board of Directors on the recommendation of the Campaign Working Group.
- Planned/estate gifts will be given campaign credit if they are unrestricted or satisfy the goals of the campaign, as determined by the Campaign Working Group and Board of Directors.
- Planned gifts—which have a future value, such as a charitable remainder trust—will be valued on an actuarially discounted basis (using present value tables provided by the Internal Revenue Service) for both gift accounting and donor recognition purposes.
- Bequests from Wills and Living Trusts distributed during the campaign will be counted at the amount received.
- Any donor age **70** or older at the time they notify the School of an estate gift may receive credit for the amount of their bequest provision upon receipt of appropriate documentation.

Gift Types

Campaign gifts may be made outright or in the form of a planned/estate gift. The Camphill School reserves the right to refuse any gift that is judged to be inconsistent with institutional needs or values, or too expensive or difficult for the School to administer. Particular guidance is provided with respect to the following three types of gifts:

Checks and Credit Cards

Donors may make their gift using checks or major credit cards (Visa, MasterCard, American Express, and Discover). Gifts that are remitted through a donor's charitable fund will be acknowledged on behalf of the donor in our reporting, and the charitable foundation will be credited and tax receipted upon request.

Pledges



Any pledged gift must be verified in writing and must include a timetable as to when and how the gift will be fulfilled. Pledge payments should not exceed three years, although exceptions may be granted on a case by case basis. In the case of a contingency pledge, gifts will only be credited when the contingency is satisfied or the gift is received.

Stock

The Camphill School will accept gifts of publicly traded stocks, provided they can be accepted by the School's broker and readily liquidated. Stocks will generally be liquidated upon receipt, unless securities law restricts a prompt sale, at which point the matter will be reviewed by the Finance Committee in conjunction with legal counsel. In accordance with I.R.S. guidelines, The Camphill School will recognize the value of the securities as of the date the securities are received by the School.

Cryptocurrency

The Camphill School accepts gifts of cryptocurrency as long as the form of cryptocurrency is accepted by our cryptocurrency block partner. Similar to stock gifts, cryptocurrency gifts will be liquidated immediately upon receipt. In accordance with I.R.S. guidelines The Camphill School will recognize the value of the cryptocurrency as of the date the gift is received by the School.

Matching Gifts

The Camphill School accepts matching gifts for any cash or stock donation. Donors must complete and submit the appropriate paperwork from the matching gift organization to the Development Office with the initial contribution. The matching gift will then be confirmed and processed. Matching gifts received during the campaign will be counted toward the donor's total contribution for campaign reporting but not tax purposes.

Planned/Estate Giving

The Camphill School, via Beaver Run Foundation, will accept planned or deferred gifts through bequests, wills, trusts, or other special instruments, such as life estate agreements and real estate. Anyone who notifies that the school is a beneficiary of their estate will be recognized as a member of the Pietzner Legacy Society.

- *Bequests:* Beaver Run Foundation will accept outright bequests, whether for a specific dollar amount or a percentage of the donor's residual estate. Bequests



distributed during the campaign will be counted at the amount received. Although we encourage all individuals to include Beaver Run Foundation in their estate planning, only donors **70** or older may receive campaign acknowledgement for the amount of their bequest provision. The provision must not have been previously counted in any prior campaign or pledge. Appropriate documentation, such as a signed pledge form with a copy of the portion of the executed will reflecting the bequest to Beaver Run Foundation, must be submitted.

- *Remainder Interests:* The Foundation will accept a remainder interest, whether transferred by a lifetime gift or by a bequest and without regard to the age of the donor, provided the Foundation has no management responsibility prior to taking possession of the remainder. To clarify: remainder interest is the balance after the trust terminates or after the donor's death.
- *Income Interests:* The Foundation will accept a gift of income interest from a lead trust, provided the Foundation has no responsibility for management of the trust principal. The Foundation will acknowledge the amount of income received each year. To clarify: income interest refers to lead trusts, which are only set up for a term of years, not a lifetime.
- *Real Estate:* The Foundation will consider gifts of real estate/property of all types as long as the property can be readily sold. The Foundation retains the right to refuse a gift during negotiations without incurring cost or liability. Possible exposure to environmental liability and possible challenges in marketing the property could be reasons for such a refusal to consider a gift.

When considering potential gifts of real estate, the Foundation will take into account all expenses it might incur, and will project likely net proceeds to come to the organization, whether by way of an outright gift or a deferred gift. The net value of the gift to Beaver Run Foundation – taking into account all appropriate expenses – discounted to the present value (in today's dollars), should generally project to at least \$100,000 for the School to consider the gift.

The general practice will be to sell all gifts of real estate as soon as possible.

Note: Should a pledge or gift be made in a form not outlined above, the Development Office will refer to the [Beaver Run Foundation Gift Acceptance Policy](#) for guidance. In cases where neither The Camphill School Capital Campaign or Beaver Run Foundation Gift Acceptance Policies do not provide



appropriate guidance, the matter will be referred to The Camphill School's legal counsel.

Naming Guidelines

Introduction

One of the highest distinctions we can provide at The Camphill School is to name a space or endowed fund after an individual. To honor the magnitude of this recognition, we have established the following naming guidelines, which apply to all facilities, programs and funds.

The Development Office will maintain a list of naming opportunities. Any named fund or prominent physical space requires an initial contribution of at least \$100,000. The Development Office is responsible for ensuring that any naming efforts are consistent with the mission and interests of The Camphill School.

Approval

All naming opportunities require approval of the Board of Directors on recommendation of the Development Office. The individual(s) for whom the fund or space is to be named must be of sound reputation and must reflect the mission and interests of The Camphill School. If a space is to be named posthumously, the deceased must have lived a life of sound reputation that reflected the mission and interests of The Camphill School. In all cases, naming may happen at the discretion of the Board of Directors after the pledge has been paid in full.

All gifts to The Camphill School are considered gifts for the general benefit of the organization unless the donor has specified a program or other specific use for the funds. In the case of Naming Opportunities, the gift comes to The Camphill School for the priorities deemed appropriate, and the School will offer the donor, subject to approval of the Board of Directors, an opportunity to name a particular program, space or fund. There is not necessarily a direct link between the naming of a facility or area of campus and the use of donated funds.



All naming opportunities will be documented in writing, and recorded and maintained by the Development Office and Business Office.

Recognition

Named programs, spaces and funds will be recognized and promoted periodically in campaign and other materials. The Development Office and the Board of Directors will review all requests for plaques and major markers and will make recommendations for final approval of the plans, designs, and locations of said plaques and major markers.

Revocation

The Board of Directors of The Camphill School reserves the right to revoke or remove the naming of any program, space, or fund that would be prejudicial to the School's reputation or for other appropriate reasons, however, the gift is irrevocable. In the event that a program, space, or fund no longer has a useful life or changes substantially in use or form, The Camphill School may transfer the name to another program, space, or fund or discontinue use of the name altogether. In either case, the change must be approved by the Board of Directors.