

## BOARD OF TRUSTEES GIFT POLICY

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# GIFT POLICY

## INTRODUCTION

Every commitment of resources to Oakland University is considered to be a valuable statement of support for the University's mission. Gifts improve the University's ability to provide excellent programs and facilities to its students and community. The University is committed to being good stewards of contributed resources.

Among the meaningful ways for the University to pay tribute to its donors is by naming endowment funds, programs, buildings, facilities, or academic units in accordance with both the wishes of the donor and the goals of the University.

## PURPOSE

Philanthropic support is an important source of revenue at the University. Therefore it is imperative that the University follow clear policies for identifying, engaging, cultivating, soliciting, acknowledging, and stewarding donors and prospective donors, including corporations, foundations, organizations, alumni, individuals, faculty, staff, volunteers, advisory board members, and others. These policies must be adhered to by the entire University community including faculty, staff, retired faculty, trustees, former trustees, volunteers, leadership, alumni, and others. While all members of the University community may play a role in the philanthropic process, the role of accepting gifts on behalf of the University is the sole purview of the Board of Trustees. This policy sets forth the procedures for engaging prospects, soliciting donations, and accepting gifts at the University.

All naming opportunities shall be presented to the Board of Trustees for their approval prior to the execution of any agreement concerning the naming. The Board of Trustees has established these policies for the naming of buildings, major facilities, and academic units. This policy provides direction for the University's Development, Alumni and Community Engagement Division and the President on the appropriateness of proposed names and changes in names for new and existing buildings, major facilities, and academic units at the University through philanthropy.

## GIFT SOLICITATION AND RECOMMENDATION PROCESS

Opportunities for gifts can be identified and discussed in any unit, department, school, college, or division at the University. All faculty, staff, volunteers, trustees, advisory board members, and others are encouraged to identify sources of gifts that can provide support for University programs and facilities. ***However, only the Division of Development, Alumni and Community Engagement or its designees are authorized to initiate, engage, cultivate, solicit, process, acknowledge, and steward donors and prospective donors for gifts on behalf of the University.***

This policy covers all gifts, whether cash or non-cash gifts (such as securities, stocks, land, property, equipment, etc.), foundation grants, donated products, and other types of support from corporations, foundations, organizations, alumni, individuals, staff, faculty, volunteers, trustees, advisory board members and others.

The Vice President for Development, Alumni and Community Engagement will make recommendations to the President (except for gifts in-kind discussed later in this policy) to accept or decline gifts. The President is authorized to make recommendations to the Board to accept gifts on behalf of the University.

## **ADMINISTRATION**

While the Division of Development, Alumni and Community Engagement is primarily responsible for organizing, administering, reporting, and overseeing University philanthropic activities, this policy applies to every division, school, college, and unit of the University, without exception. The following are general and specific duties and charges to the entire University community regarding administering and supporting the University's gift solicitation and acceptance processes.

1. All Components of the University must comply with the following:
  - a. Internal Revenue Code Compliance. Notwithstanding any provision contained in this policy to the contrary, all University policies, procedures and practices regarding gifts, including without limitation gift solicitation, receipting, accounting, recordkeeping and reporting, must be in compliance with and conform to the applicable requirements contained in the Internal Revenue Code as amended from time-to-time and the regulations promulgated there under (IRS Code).
  - b. Confidentiality and Privacy. To protect the privacy of donors, all University personnel and University contractors, representatives and volunteers who maintain, use, or have access to Donor Records (defined below at Section 2.a.i) or Gift Records (defined below at Section 2.a.ii) must use the Donor Records and Gift Records prudently and discreetly. Donor Records and Gift Records must be kept strictly confidential to the fullest extent permitted by law, and public disclosure can only be made with the donor's express permission or as required by law with the approval of the General Counsel.
  - c. Gifts with Benefits to Donors. Donors must be advised of the fair market value amount of any benefit given to a donor in connection with a gift. A donor may receive a benefit when the donor buys a ticket to a University fundraising event (such as an auction, benefit dinner, raffle or other charity game, for example), or when the donor buys a membership in a University organization (such as membership to an intercollegiate athletic booster club,

for example). The benefit is something of value that the donor receives in exchange for buying the ticket or the membership (such as a meal, entertainment, a theatrical performance, a sporting event, goods or services, or benefits associated with a level of membership, for example).

Because Development, Alumni and Community Engagement has the primary responsibility for University philanthropy, all components of the University and university community must consult with and gain approval from the Division of Development, Alumni and Community Engagement in determining and stating the fair market value of any benefit given to a donor in connection with a gift.

Whenever a donor will receive a benefit in connection with a gift, all invitations, reply cards, tickets, letters, acknowledgements and other printed materials produced by the respective component of the University must clearly state the fair market value amount of the benefit to the donor, without exception. No printed materials may state that the face value of the ticket or membership, for example, is equal to the amount of the donor's gift or fully tax deductible; rather, the printed materials must indicate the fair market value of the benefit received by the donor. The donor receives a benefit even if the donor does not attend the event or use the ticket, or does not exercise their membership rights.

2. Development, Alumni and Community Engagement Division. All gifts must be processed through the Division of Development, Alumni and Community Engagement. The Division of Development, Alumni and Community Engagement must consult with other University experts as provided in this policy and when otherwise appropriate. The Division of Development, Alumni and Community Engagement is primarily responsible for all University gift solicitation and acceptance processes, including without limitation:
  - a. Recordkeeping. Accurate records regarding gifts of every kind, nature and description will be maintained by the Division of Development, Alumni and Community Engagement, including without limitation:
    - i. Personally identifiable information provided by or otherwise obtained about actual and prospective donors (Donor Records).
    - ii. Information about gifts including without limitation checks, receipts, statements, appraisals and other documentation of every kind, nature and description (Gift Records).
    - iii. Processing gifts, including without limitation calculating the fair market value of gifts and receipting gifts to the donor.

- b. Practices and Procedures. The development and updating of practices, procedures and administrative policies that implement this policy, including without limitation managing the University's gift solicitation and acceptance processes, and to train and assist other components of the University to know, understand and perform their duties in accordance with this policy and those practices, procedures and administrative policies.
    - c. Donor Recognition Societies. Administer donor recognition societies.
  3. Finance and Administration Division. The Finance and Administration Division (Finance and Administration) will be primarily responsible for compliance with the IRS Code, and to train and assist other components of the University to know, understand and perform their duties in accordance with the IRS Code. Finance and Administration is also responsible for defining and implementing accounting for gifts in accordance with Generally Accepted Accounting Principles and Governmental Accounting Standards. Once gifts are received, Finance and Administration is responsible for the investment, custody, safeguarding, selling, exchanging and trading investment securities according to existing University investment policies.

### **CONDITIONS FOR ACCEPTANCE OF ALL GIFTS**

The following conditions for acceptance of all gifts must be satisfied before any gift will be considered for acceptance by the Board:

1. Due Diligence. Consideration of all gifts must be careful and deliberate.
2. Compliance with Law and Other Board Policies. Notwithstanding any provision contained in this policy to the contrary, this policy and all University procedures and practices regarding gifts, including without limitation solicitation, receipting, accounting, recordkeeping and reporting, must comply with and conform to all applicable requirements contained in the Internal Revenue Code as amended from time-to-time and the regulations promulgated thereunder (IRS Code). In addition, and notwithstanding any provision contained in this policy to the contrary, this policy must comply with and conform to all applicable requirements contained in other Board policies, including without limitation those policies that address conflicts of interest, as those other policies may be adopted and amended from time to time.
3. No Tax Advice. University personnel may provide donors with only generalized, published, Internal Revenue Service information about the tax deductibility of their gifts (such as Internal Revenue Service Publications, Announcements and Notices, for example). No University personnel may act as a donor's personal financial advisor, investment advisor, accountant, appraiser or attorney.

4. No Finders Fees. The University will not pay a finder's fee to anyone to motivate a potential donor to make a gift to the University (such as the potential donor's personal or professional advisors like family friends, financial planners, accountants or attorneys, for example). All such requests must be reported to the Vice President for Development, Alumni and Community Engagement.
5. Applicability. This policy applies to every component of the University, without exception.
6. Financial Conditions. All financial arrangements in pledge, gift and endowment agreements, other than for cash payments to the University, will flow through existing procedure assuring approval by proper university authorities.
7. Representations to the Board. Recommendations to the Board to accept a gift must include a representation that all due diligence has been completed and that the gift complies with this policy.

## **NAMING GIFTS**

A naming gift is a rare philanthropic opportunity to make a gift that will transform the University in some way, and may create a legacy with a person, a family, or an organization for an extended period of time, perhaps in perpetuity. Also, because a naming opportunity may be available only once in the University's history, great care must be taken to assure that the naming gift is adequate to set the pace for future naming gifts as well as to provide a level of funding consistent with an exceptional level of excellence, and to maintain that exceptional level of excellence in the future.

1. General Conditions for Naming Gifts. At least 50% of the gift must be liquid assets and no more than 50% may be an irrevocable testamentary bequest. In addition to the Conditions of Acceptance for All Gifts, the following general conditions must also be satisfied for naming gifts before any naming gift will be considered for acceptance by the Board:
  - a. Name Must Be Appropriate. The public association created by linking the name to an endowment, building, facility or program of the University must be appropriate and desirable for a public institution of higher education. The name must also appropriately reflect the nature or function of the affected component of the University, and will appear on appropriate University plaques and other signage and in the University's written materials and publications.

- b. Naming Gifts by University Faculty and Staff. Naming opportunities are available to University faculty and staff to name components of the University in their own name; except in the case of named Chairs and Professorships. The name will not attach to the Chairs and Professorships until the first of the following occurs: the person is granted emeritus status; retires; permanently leaves the employ of the University; or is deceased. Until such time, the gift may only be used for student support. These restrictions do not apply to other donors.
  - c. Amounts Required. The total amount of the naming gift must be large enough to provide annual income distribution, in total dollars or as a percentage of the total expendable budget of the affected component of the University, to enable the affected component of the University to operate at a fundamentally different and advanced level of excellence.
  - d. Payment Options. Naming gifts may be funded through current gifts (e.g., cash, securities, and charitable lead trusts), agreements for future gifts payable within five (5) calendar years, irrevocable testamentary bequests or a combination thereof. Any exception to the five-year period for agreement for future gifts will be based upon the recommendation of the Vice President for Development, Alumni and Community Engagement and the approval of the President.
  - e. Endowment Requirement. If not otherwise required to be a naming endowment, at least a portion of the naming gift must be allocated to an endowment to support ongoing maintenance and renovation.
  - f. Alternate Recognition. If the component of the University to which the name is attached ceases to exist (a building is razed or an institute is discontinued, for example), then the University will recognize the donor by attaching the name to a comparable component of the University.
  - g. Written Agreement Requirement. Naming gifts must be memorialized by a written agreement that is legally binding on the donor, the donor's estate, heirs, legal representatives, successors and assigns.
2. Conditions for Naming Specific Components of the University. In addition to the Conditions for Acceptance of All Gifts and the General Conditions for Naming Gifts, the following conditions must also be satisfied for naming the following specific components of the University before any such naming gift will be considered for acceptance by the Board:

- a. College or School. The General Conditions for Acceptance of All Gifts and the General Conditions for Naming Gifts apply when naming a college or school. The minimum gift to name a college or school will be determined by the Provost in consultation with the Dean and as approved by the President, but in no case can a college or school be named for less than \$10,000,000.
- b. Buildings. Naming gifts for existing buildings and buildings under construction with a construction cost in excess of \$10,000,000 will be based upon the recommendation of the Vice President for Development, Alumni and Community Engagement and the approval of the President. The gift must be a minimum of \$5,000,000. Naming gifts for existing buildings and buildings under construction with a construction cost less than \$10,000,000 must be 50% of the construction cost. Naming gifts for a new building that would not otherwise be funded by the University must be 100% covered by the donor and include a 10% endowment for maintenance and technology unless the Vice President for Development, Alumni and Community Engagement recommends otherwise and the President approves the exception.
- c. Portions of Buildings. Naming gifts for portions of buildings (for example, wings, laboratories, classrooms, libraries, clinical areas, treatment rooms and offices) will be based on 25% of the actual square foot cost.
- d. Departments. The minimum gift amount to name a department is \$2,500,000.
- e. Permanent Institutes and Centers. The minimum gift amount to name a permanent institute or center (i.e. established with the expectancy of having a permanent existence) is \$1,000,000. A minimum of \$500,000 must be placed in an endowment to be used in accordance with the Board's endowment policies.
- f. Temporary Institutes and Centers. A temporary institute or center (i.e. established with the expectancy of having only a limited existence) may be named with an expendable gift, and the name will be attached to the temporary institute or center until the gift is completely expended.
- g. Faculty Positions.

- i. Named Professorships. The minimum gift amount to name a professorship for an existing, budgeted faculty position is \$1,000,000. The total gift must be allocated to a naming endowment. A new professorship for a position not currently funded is based upon recommendations from the Dean, Provost, Vice President for Development, Alumni and Community Engagement, and the approval of the President. The gift must be allocated to a naming endowment that provides for salary, research, and other incidental support as approved by the Provost.
  - ii. Existing Collegiate, Visiting or Research Professorships. The minimum gift amount to name an existing Collegiate, Visiting or Research Professorship is \$500,000. The gift must be allocated to a naming endowment that provides for salary, research, and other incidental support as approved by the Provost.
  - iii. Endowed Chairs. The minimum gift amount to name an endowed chair for an existing, budgeted faculty position is \$1,500,000. The minimum gift amount to name an endowed chair for a new faculty position is \$2,000,000 and the position will be filled only when the endowment is 100% funded. The gift must be allocated to a naming endowment that provides for salary, research, and other incidental support as approved by the Provost. A new endowed chair for a position not currently funded is based upon the recommendation of the Dean, Provost, Vice President for Development, Alumni and Community Engagement, and the approval of the President.
  - iv. Deanships. The minimum gift amount to name a Deanship is \$3,000,000. The gift must be allocated to a naming endowment that provides for both salary support and discretionary funds for the dean to use, with the prior approval of the Provost, for current college or school needs that will elevate the visibility of that component and enhance the education, research, and outreach efforts of the college or school.
- h. Endowments. Except as otherwise required by this policy for specific naming opportunities that involve naming endowments, the minimum gift amount to establish a named endowment is \$25,000, which must be paid in full as defined in the agreement. If an expendable gift(s) is made in connection with a named endowment, only those unexpended amounts transferred to the named endowment, if any, can be counted toward the \$25,000 minimum gift requirement necessary to establish a named endowment.

- i. Endowed Scholarships. The minimum naming gift amount for an endowed scholarship is \$25,000. An endowed scholarship will not be awarded until the endowment is fully funded.
- ii. Endowed Graduate Fellowships. The minimum naming gift amount to endow a graduate fellowship is \$250,000. An endowed graduate fellowship will not be awarded until the endowment is fully funded.
- i. Small Components. A gift to name a small component of the University (such as library carrels, courtyards, golf tee boxes, for example) is a minimum of \$5,000 and must equal or exceed the University's total purchase/construction cost. 100% of the gift must be in cash. The naming of a small component will be in existence for its useful life, not in perpetuity.
- j. Expendable Gifts. Gifts of a minimum of \$1,000 may be accepted as a one-time named scholarship.

## **LIFE INSURANCE POLICIES**

Donors sometimes make gift commitments to the University by designating the University as the owner or beneficiary of a life insurance policy.

When naming the University as a primary or contingent beneficiary for all or part of a life insurance policy, donors are making a pledge for a future gift. The University will document and recognize pledges of life insurance if agreed to by the donor. Any type of life insurance policy may be used for such a pledge. Term life insurance policies (and those that are structured similarly to term life insurance) will be noted as \$1 on all pledge records due to the fact that most of these policies will expire before being realized. Other policies will have the pledge amount noted as the portion of the death benefit allocated to the University.

Life insurance policies that are donated to the University as a gift are those that are signed over to the University where the University is the owner and the sole beneficiary of the policy. These gifts are irrevocable by the donor.

In addition to the Conditions of Acceptance for All Gifts, the following conditions exist for accepting life insurance policy gifts. These conditions must be met before review by the Board for acceptance of the insurance policy as a gift:

1. Ownership/Beneficiary Status. The University must be the sole owner and beneficiary of the life insurance policy in order for the policy to be counted as a gift and receipted as such.

2. Premiums. The University may hold a policy if the donor pays the continuing premium. Premium payments will be receipted as gifts to the extent allowed by the IRS.
3. Insurance Policy and Terms. The life insurance policy must:
  - a. Be a permanent, guaranteed no-lapse life insurance policy. Policies must be guaranteed through age 100 and have a positive cash value through age 100. Other kinds of life insurance policies will not be accepted as gifts.
  - b. Not have loans taken against the cash value.
  - c. Be paid in full or the donor must sign an irrevocable pledge agreement to pay the policy in full within 5 years.
  - d. Be issued by an insurance carrier with a rating in the top two tiers by rating agencies (e.g. Moody's).

Exceptions to any of the above must be approved by the Vice President for Development, Alumni and Community Engagement.

If the donor and/or the University desires to access the policy's cash value for immediate use of the asset by the University, the policy may be surrendered for its cash value. Recommendations for this immediate use will be made by the Vice President for Development, Alumni and Community Engagement to the President.

4. Non-Payment of Premiums. If the donor has not paid a premium by the premium's due date, the Vice President for Finance and Administration and the Vice President for Development, Alumni and Community Engagement are hereby authorized to:
  - a. Determine whether the University will assume the payment obligation;
  - b. Roll the policy over to a fully paid up policy if the donor agrees to any required medical evaluation;
  - c. Allow the life insurance policy to lapse;
  - d. Request the cash surrender value from the insurance company; or
  - e. Sell the policy with the approval of the donor.

5. Decline in Cash Value. If the policy declines in cash value as compared to the previous year, the Vice President for Finance and Administration and the Vice President for Development, Alumni and Community Engagement are hereby authorized to:
  - a. Roll the policy over to a fully paid up policy if the donor agrees to any required medical evaluation;
  - b. Request the cash surrender value from the insurance company;
  - c. Hold the policy until such time the death benefit is realized.

### **GIFTS OF PUBLICLY TRADED SECURITIES**

Donors sometimes make gifts of publicly traded securities.

The Vice President for Finance and Administration is responsible for managing the University's investments. All gifts of publicly traded securities will be immediately sold and converted into cash to be reinvested according to investment policies in existence at the time of the gift. There shall be no speculatively holding periods. In those instances where the University's right to sell the security is restricted by any means whatsoever (such as by the donor, or by the bondholders, for example) and to any extent whatsoever (such as for a defined period of time, for example), the gift will require the approval of the Vice President for Finance and Administration taking into consideration the nature of the gift and the impact on the University. When establishing the gift value of any listed security or bond, the value will be the mean between the highest and lowest quoted selling prices on the valuation date. The valuation date is the day the University becomes owner.

### **Gifts of closely held securities, other financial instruments not publicly traded, or listed securities where there are no sales on the valuation date:**

The Vice President for Finance and Administration will be consulted prior to the acceptance of any gifts of closely held securities; other financial instruments not normally valued through exchanges or public sales, or listed securities where there are no sales on the valuation date. Such gifts will only be accepted after the nature of the gift and its estimated value have been established through reasonable due diligence.

### **IN-KIND GIFTS**

Donors sometimes make non-cash gifts of tangible and intangible assets to the University, other than publicly traded securities and bonds (such as real estate, research and other equipment, artwork, books, personal property, patents, copyrights, the right to receive royalty payments, personal and professional services, limited use of real or personal property, and by making cash payments to third-parties on behalf of the University including sponsorships, for example).

The Gift Review Committee (GRC) will be comprised of: Vice President for Development, Alumni and Community Engagement, who will be the Chair; General Counsel; and Assistant Vice President and Controller.

The GRC must review and preliminarily approve or disapprove all proposed in-kind gifts with an apparent value of \$5,000 or more. Gifts with an apparent value of \$5,000 or less which may involve some risk to the University must also be reviewed by the GRC as determined by the Vice President for Development, Alumni and Community Engagement.

The Vice President for Development, Alumni and Community Engagement must review and preliminarily approve or disapprove all proposed in-kind gifts with an apparent value of less than \$5,000.

In addition to the Conditions of Acceptance for All Gifts, the following conditions for accepting in-kind gifts must also be satisfied before any in-kind gift will be considered for acceptance by the Board:

1. Valuation Process. Donors are required to provide the GRC with the following independent evidence of the value of the proposed in-kind gift with an apparent value of \$5,000 or more:
  - a. An independent qualified appraisal; or
  - b. When deemed appropriate by the GRC, other evidence sufficient to independently establish the value of the proposed in-kind gift (such as a published equipment catalog that references the retail sale price of research and other equipment, for example).
2. Recorded Value. If no independent evidence of the value of the proposed in-kind gift is submitted by the donor; if the in-kind gift is of personal and professional services; limited use of real or personal property; cash payments to third-parties on behalf of the University including sponsorships; or, is of another category of gift not recognized by the Internal Revenue Service as being tax deductible; then the University will recognize such in-kind gift, if accepted, at a value of \$1, or if sold by the University then the University's net sales price.
3. Acknowledgement and IRS Forms. No values for in-kind gifts may be included in donor acknowledgment letters. No University personnel are authorized to sign any Internal Revenue Service form or other document to establish or concur with the value of an in-kind gift. Values are recorded for University accounting and donor recognition purposes only.

4. No Restrictions on Divestment. The Board will not accept any in-kind gift that by its terms in any way: (a) restricts the University's right to divest itself of the in-kind gift; or (b) attempts to make the University responsible for any variance between the in-kind gift's appraised value and the amount of the University's sales proceeds.

## **DONOR RECOGNITION SOCIETIES**

Recognizing the status of donors in donor recognition societies is another important way to thank donors for their generous support and encourage philanthropy.

Donors will be recognized in the following donor recognition societies based upon the cumulative amount of the donor's gifts to the University that have been accepted by the Board, including cash gifts, active pledge balances on pledges of five (5) calendar years or less, planned gifts (counted at 100%) and matching gifts:

### Matilda Wilson Founder's Society

Gifts totaling \$10,000,000 or more

### Varner Society

Gifts totaling \$5,000,000 to \$9,999,999

### Golden Oaks Society

Gifts totaling \$1,000,000 to \$4,999,999

### Meadow Brook Society

Gifts totaling \$500,000 to \$999,999

### Pioneer Society

Gifts totaling \$250,000 to \$499,999

### O'Dowd Society

Gifts totaling \$100,000 to \$249,999

Matilda R. Wilson Society

Gifts totaling \$50,000 to \$99,999

Alfred G. Wilson Society

Gifts totaling \$25,000 to \$49,999

1957 Society

Gifts totaling \$10,000 to \$24,999

Vision Society

Planned gifts regardless of value