

POLICIES & PROCEDURES FOR SPECIAL GIFTS EVANGELICAL UNITED CHURCH OF CHRIST

From time to time Evangelical United Church of Christ (EUCC) receives special gifts in the form of bequests, donations in memory of a person upon their death (memorial gifts), donations in honor of a living person (honorariums), and other gifts. Either the deceased person's family or the honoree may designate a particular use for the gift (designated gifts) or leave the use to the Church (undesignated gifts). A will or trust document may restrict use of a bequest, in which event the following procedures for designated gifts will be altered according to the requirements. The Church wants to keep reliable records of special gifts, promptly and graciously acknowledge them and use them respectfully and appropriately.

PROCEDURES

Form of Gift & Conversion: Usually special gifts are in the form of cash, but may also include stock and other types of property, such as equipment. The Special Gifts Secretary will convert non-monetary special gifts to cash, unless it is an item specifically requested by, or intended for, the Church. Any use other than conversion to cash will be subject to approval of the Special Gifts Committee.

Acknowledgment of Gifts: Receipt of each special gift should be promptly acknowledged to the giver (or estate in the case of a bequest) in writing, including the amount of the gift. In the case of memorials or honorariums, written notice should also be given to the family or the individual. To the extent possible, detailed information on memorial gifts should be maintained and shared with the family, for instance: the total amount of the gifts, the date the gift was received, the name and address of the giver and any messages. This is the responsibility of the Special Gifts Secretary.

Holding, Accounting and Use of Gifts

General Gifts/Memorial Fund: The Treasurer will create a general account for monetary undesignated special gifts, the General Gifts/Memorial Fund. Money in the account will be available for any use as approved by the Church Council, and when necessary according to the Constitution and By-laws, by the Congregation. [Don-change fund throughout to account or change this to present practice, nomenclature if not too far off]

Various Designated Funds: The Treasurer will create separate accounts for monetary designated special gifts, regardless of the amount, by the procedures below. If a designated fund is insufficient for the designated use, or if it has not been used for a period of one year, the Special Gifts Secretary will, in consultation with the Special Gifts Committee, to the extent possible, contact the family or honoree to approve either a change of the designated use or placement of the amount in the General Gifts/Memorial Fund.

Procedures for Placement & Expenditure of Monetary Special Gifts:

The Treasurer will place monetary undesignated special gifts in the General Gifts/Memorial Fund.

The Treasurer will place monetary designated special gifts in accounts [Don & Terri: funds?] according to the use specified or the name of the person in whose honor or memory the gift was made. [Don & Terri, I think in the past Paul has used the name of the person who died to name the accounts, not the use of the account. We did not intend to change current practice]

If the total amount of any monetary special gift, or the total amount given in honor or memory of someone, is more than \$100, expenditure of the gift for a particular use should follow consultation by the Special Gifts Secretary with the honoree, family of the deceased person or other appropriate person. The Secretary will attempt to clarify any designated uses, learn the preference for use of undesignated monies and discuss possible uses, including those on the Church Wish List. In consultation with the Special Gifts Committee, the Secretary will attempt to honor the wishes of the honoree or the family of the deceased and to select an appropriate use.

Expenditure of any monetary special gift, or the total amount given in honor or memory of a specific person, is \$250 or more, expenditure should await Council approval, normally following Special Gifts Committee recommendation.

If the Council does not approve the requested or the designated use, the Special Gifts Secretary and the Committee will work with the honoree or the family of the deceased to come to an agreement on an appropriate use for the monies for Council approval.

Church Wish List Each standing committee of the Church will submit a list of items or projects for which it would like to use special gifts, and/or changes from their previous year's list, with its annual report. The Special Gifts Secretary use the committee lists to compile and maintain a church wish list.

RESPONSIBILITIES

Special Gifts Committee The Special Gifts Committee will be made up of five members: a liaison from the Church Council and one representative each from the House and Properties, Stewardship, Outreach and Worship and Music committees. Two committee representatives should serve two-year terms and two should serve one-year terms to ensure continuity, with the Council liaison serving a one-year term. Each participating committee and the Council will identify their representative to the

¹ Section III, paragraph 8 of the By-laws (1991) requires congregational approval for "any extraordinary expenditure from the General Fund" exceeding \$1000; it does not apply to expenditures from special gift or memorial funds.