

NORTHWOODS UNITARIAN UNIVERSALIST CHURCH	TITLE: Gifting NUUC Procedure		
	DOCUMENT No.	P032	REVISION: B
	ORIGINATOR	Mary Chimarusti	PAGE 1 OF 4
	COMMITTEE	Finance	APPROVED DATE: 3/09/2014

1. POLICY:

It is the policy of the church that all members and friends of NUUC may at any time give a monetary gift to NUUC. Northwoods UU Church is not obligated to accept any unsolicited gift.

The following are areas in which gifting to NUUC is acceptable:

- **Endowment Fund** – Long term investment, unrestricted gift.
- **Share the Plate** – Social Action funding of non-profit organizations
- **Pledge Funds** – For annual operating budget
- **Building & Grounds Project Funds** – Specified gifts from members for upkeep of facility or grounds
- **Minister's Discretionary Funds** – Used for member emergencies
- **In-Kind Gifts** – An in-kind gift is any donation of non-monetary goods
- **Various Fund Raisers** – As defined and approved through the Fundraising Policy, P073

2. REFERENCED DOCUMENTS:

- By-Laws - Article VII: Section 3, Duties & Responsibilities of the BOT
- By-Laws - Article IX: Section 2, Endowment Committee
- P00X - Building & Grounds Committee
- P029 - Canvas and Stewardship Committee
- P034 - Grants Committee (Share the Plate)

3. DEFINITIONS:

- BOT - Board of Trustees

4. PROCEDURE STEPS:

Step	Activity 1: Endowment Gifts	Responsibility
A	Per By-Laws Article IX, Section 2 the Endowment Fund is used to "...strengthen and extend the long term survival and mission of the church..." This is the only long term investment fund for the church.	Endowment Committee
B	The Endowment Fund is managed by the Endowment Committee with the approval of the Board of Trustees.	Endowment Committee
C	All gifts, regardless of amount, type, or purpose, will be converted by the Endowment Committee to an investment(s) which fits the investment strategy of The Fund	Endowment Committee
D	Monetary gifts may be given to the Endowment Fund with no attachments, restrictions or term limits on the funds use stated by the giver.	Members / Friends

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Step	Activity 1: Endowment Gifts	Responsibility
E	Gifts or donation may be declined if the Endowment Committee or the Board of Trustees determines it is not an acceptable gift. Specifically if the gift or donation does not fit the overall mission and vision of Northwoods.	Members / Friends
F	Gifts may come in the form of but are not limited to <ul style="list-style-type: none"> ▪ A onetime monetary gift ▪ Trust receivership ▪ NUUC as Insurance beneficiary ▪ Memorial fund designation ▪ Designated - Sunday Service basket 	Members / Friends

Step	Activity 2: Share the Plate	Responsibility
A	Procedure P034 defines how the Grants Committee determines the "...social action projects that promise to make a concrete, positive contribution to the welfare of those they serve..."	Grants Committee
B	Share the Plate is collected at both services on the 2nd Sunday of the month, or on an alternate Sunday as chosen by the Grants Committee.	Grants Committee
C	All undirected cash donations in the collection plate, and all checks marked "Share the Plate" in the memo field, will go to a charity chosen from member recommendations.	Grants Committee
D	The Church Administrator will report to the Treasurer and to the Grants Committee Chair the totals collected for that month's social action project or charity.	Grants Committee

Step	Activity 3: Pledge Funds	Responsibility
A	Per procedure P029, the Canvas and Stewardship Committee is responsible to conduct an annual pledge drive, asking for a monitory pledge from each church member and friend to fund the Operation Budget of NUUC	Stewardship Committee
B	The Operation Budget is approved each May by the membership and should reflect a balance between the amounts pledged and estimated operating expenses of the church.	Stewardship Committee / BOT
C	The pledge funds are managed by the Finance Committee & BOT throughout the church year	Finance /BOT

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Step	Activity 4: Building & Grounds Project Funds	Responsibility
A	The Buildings and Grounds Committee can and does receive monetary gifts and In-Kind Gifts (see activity 6) that continue to support and maintain the facility and grounds of NUUC.	Buildings and Grounds Committee
B	Monetary gifts that are designated specifically for a Building or Grounds area are used in that manner only. Designated gifts may be but are not limited to: <ul style="list-style-type: none"> ▪ Painting the building (inside and out) ▪ New plants or maintenance of grounds ▪ New flooring ▪ Furniture or office equipment ▪ Meditation Garden ▪ Kitchen (refrigerator, dish washer, utensils and cookware) ▪ Ongoing facility maintenance (air conditioning, plumbing, etc) ▪ New Building Fund 	Members / Friends
C	The Building and Ground Committee manages these gifts along with the normal B&G operating expenses.	Buildings and Grounds Committee

Step	Activity 5: Minister's Discretionary Fund (MDF)	Responsibility
A	The Minister's discretionary fund is controlled by the Minister or the Minister's designee. The fund's purpose is to be used for member emergencies only. The Minister or designee has complete anonymity to the use of these funds and does not disclose fund recipients or their purpose to the BOT or Treasurer. The amount of the Fund is reported to the BOT on a periodic base by the Minister or designee.	Minister
B	Funds for the MDF may come from the following areas but are not limited to: <ul style="list-style-type: none"> ▪ Fees/Donations from Members' Weddings ▪ Fees/Donations from Members' Funerals or Memorial Services ▪ Specified designated gifts from members 	Members / Friends
C	The Minister or designee uses the funds for a variety of emergencies for members only: <ul style="list-style-type: none"> ▪ Food ▪ Medical emergencies 	Minister

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Step	Activity 5: Minister's Discretionary Fund (MDF)	Responsibility
	<ul style="list-style-type: none"> ▪ Family emergency flights home ▪ Housing emergencies ▪ Other as defined by the Minister or designee 	

Step	Activity 6: In-Kind Gifts	Responsibility
A	Receipts and Valuation All donors will receive a receipt for their donation. Valuation of the gift is the responsibility of the donor.	Members / Friends
B	Review of Gift Any unsolicited gift will be reviewed by one or more persons empowered to act on behalf of the Church (Minister, Committee Chairs, or BOT). The gift will be accepted only if at least one of the reviewers has a use for it.	Minister/ Committee Chairs / BOT
C	Gifts Requiring Maintenance Any gift requiring maintenance must be reviewed and accepted by an appropriate Committee Chair, BOT member or the Minister.	Minister/ Committee Chairs / BOT
D	Conflict of Interest No donor may review their own gift. If the donor would ordinarily be the reviewer of the gift, the donation must be reviewed by a member of the BOT or the Minister.	Minister/ Committee Chairs / BOT

5. OTHER INFORMATION - (Attachments, records, other comments as needed):

- **Various Fund Raisers** – as defined and approved through the Fundraising Policy, P073