

POLICY and PROCEDURE
St. Luke Lutheran Church of Sacramento, California

Number: P&P-2000-2
Title: MEMORIAL GIFTS
Board/Committee: Finance Board
Effective Date: October 17, 2000; Revised September 1, 2020
Voided Date:

References: Constitution/Bylaws – C5.03(g), C12.04.01(d), C12.05, C13.17.07(d), Policy and Procedure – P&P-2000-1, P&P-2000-3.

POLICY: Memorial gifts shall be administered and coordinated by the Memorial Gift Coordinator as outlined in this P&P.

Definitions:

- a. Memorial Gift Coordinator: The pastor(s) or a person designated by the pastor and approved by the Congregation Council, who is responsible for administering and coordinating memorial gifts.
- b. Memorial Gift: A gift of any type given in memory of a deceased person.

Procedures:

- a. Memorial gifts shall be received, counted, and deposited by the Sunday Counters as outlined in the current, approved counting and depositing procedures (see P&P-2000-3).
- b. Memorial gifts are not to be expended for general, budgetary expenses such as operating expenses.
- c. Memorial gifts shall be considered as “Special Funds” and shall be accounted for as outlined in the current, approved Special Fund accounting procedures (see P&P-2000-1). Memorial gifts shall be accounted (income and expenditures) separately for each person being memorialized. The Special Funds Recorder shall be responsible for maintaining memorial gift records.
- d. The Pastor(s) and the Memorial Gift Coordinator shall be responsible for assisting and advising families on the giving of memorial gifts.
- e. Memorial gifts shall be expended according to the wishes of the family of the person being memorialized, except the Congregation Council, by specific action, may refuse a memorial gift.
- f. A suggested list of appropriate gifts shall be maintained by the Memorial Gift Coordinator in cooperation with the Pastor(s), Congregation Council, and the various church boards and committees.
- g. The Memorial Gift Coordinator shall be responsible for ensuring that the gift designated by the family is procured and that proper payment and accounting are made for the gift. The latter shall be done in cooperation with the Special Funds Recorder.
- h. Memorial gifts that are not spent within five years shall be reviewed and made a priority to expend. When a memorial gift has not been spent within five years **and** a reasonable, but unsuccessful, effort has been made to contact the family of the person being memorialized, the Congregation Council shall determine how the memorial gift is expended.
- i. Unless the family requests otherwise, each memorial gift shall be recorded in the official gift book of the church. The Gift Book will be on display in the church sanctuary. If the family requests, a brass strip will be made and mounted on the existing memorial plaques, providing space is available on the three existing plaques and providing the family pays the costs for the brass strip.

APPROVED:

Signature of Church Secretary (officer) Date Approved

VOIDED:

Signature of Church Secretary (officer) Date Voided