

Immanuel Ev. Lutheran Church

PROCEDURE FOR RECEIVING AND RECORDING MEMORIAL OFFERINGS

1. Memorial offerings may be given to any existing funds established by the Church Council (i.e. General Fund, Building Fund, Capital Improvement Fund, etc.). Memorial offerings may also be given as undesignated gifts.
2. Anyone wishing to designate a memorial offering to a fund not currently established by the Church Council must first receive the approval of the Church Council. The Church Council will be required to present the matter to the voters' assembly for final approval.
3. All memorial offerings will be overseen by the Assistant Financial Secretary. The Assistant Financial Secretary will maintain the total contributions for each memorial, and will present a report of such memorials quarterly to the voters' assembly.
4. The Assistant Financial Secretary will discuss the intent of memorial offerings with the family. The family can designate the memorial offerings for six (6) months after the contributions have been made. The Assistant Financial Secretary will follow up with the family before the six-month time period has expired to again discuss designating the memorial offerings. If no intent is designated by the family, then the memorial will be put into the undesignated memorial fund.
5. Any undesignated memorial offerings will be distributed by the Church Council after obtaining voter approval. The Church Council may not distribute any undesignated memorial offerings given in the last six months unless approval has been obtained from the family.
6. The Assistant Financial Secretary will coordinate with the families to determine who will send letters of thanks to those offering memorial gifts.