

# UUCGV

## Donations Policy

### Purpose

The purpose of the Donations Policy is to clarify the guidelines and procedures for both monetary and property donations to UUCGV, and to ensure that donations serve the best interests of the Congregation and its mission.

### Pledge Payments

Pledge payments are donations which fulfill annual stewardship pledges. Pledge payments may be made in the form of cash or check. Pledge payments may also be made the form of stocks or bonds if the donor uses the UUA's appreciated stock donation service. The donor is responsible for clearly indicating that the donation is a pledge payment.

All pledge payments are to be considered unrestricted and are to be credited to the General Fund, with no exceptions.

### Endowment Contributions

Donors may designate a contribution to be deposited in the Endowment Fund. Such contributions shall not be credited against a stewardship pledge. Endowment contributions may be made in the form of cash or check. Endowment contributions may also be made in the form of stocks or bonds if the donor uses the UUA's appreciated stock donation service. The donor is responsible for clearly indicating that the donation is for the Endowment Fund.

### Non-pledge Contributions

Donors may also make contributions that are not pledge payments or endowment contributions. Non-pledge contributions may be made in the form of cash or check. Non-pledge contributions may also be made the form of stocks or bonds if the donor uses the UUA's appreciated stock donation service. The donor is responsible for clearly indicating that the donation is a non-pledge contribution.

All non-pledge contributions are to be considered unrestricted and are to be credited to the General Fund, except as provided for below in the Donor-Advised Contributions section.

### Sunday Offering

All monies collected in the Sunday offering are to be part of the Share the Offering Program unless specifically designated as pledge payments, endowment contributions, or non-pledge contributions.

The UUCGV portion of the Sunday offering is to be completely unrestricted and is to be

credited to the General Fund.

### Bequests

Bequests of real estate or physical property must be approved by the Board of Directors before being accepted. Bequests for restricted purposes must also be approved by the Board of Directors before being accepted. Unless otherwise directed by the Board of Directors, all monetary bequests are to be handled as endowment contributions.

Donors wishing to include UUCGV in their will should be encouraged to coordinate with the Planned Giving Sub-committee.

### Real Estate Donations

Real estate donations must be approved by the Board of Directors before being accepted by UUCGV.

### Small Donations

Small donations of refreshments, supplies, or the money to purchase such items for congregational events will be gratefully accepted without restrictions.

### In-Kind Donations

Donations of physical property valued by the donor over \$100 must be reviewed by the Board of Directors before being accepted by UUCGV. Criteria for evaluation include:

- Conformance to the mission of UUCGV
- Costs, if any, to utilize and maintain
- Need, if any, of staff or volunteer time to utilize or maintain
- Relevance to capital improvement and long range plans of UUCGV.

Upon request, UUCGV shall provide a receipt for In-Kind Contributions. Valuation of the donated property shall be the responsibility of the donor.

Once accepted, the donated property may be used or sold or otherwise disposed of at the sole discretion of UUCGV.

### Donor-Advised Contributions

Contributions made with stipulations that they be used only for specific purposes must be approved by the Board of Directors before being accepted by UUCGV. Criteria for evaluation include:

- Conformance to the mission of UUCGV
- Relevance to spending plans in the annual budget

- Support of annual plans of the Four Ministries
- Support of approved UUCGV projects
- Relevance to capital improvement and long range plans of UUCGV.

The Board of Directors may, at its discretion, approve in advance acceptance of donations for an approved project.