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Gift Acceptance Guidelines **Approved by ELM Covenant Circle, June 12, 2009**

Extraordinary Lutheran Ministries Annual Fund:

The purpose of the annual fund is to fund Mission Partner grants to members of the ELM roster, to provide direct support to the ELM roster, to fund the candidacy and credentialing work of ELM, to provide support for outreach to congregations and ministries and to sustain funding for essential services. The annual fund's success is highly dependent on ELM's ability to encourage donors to contribute where their dollars are most needed, rather than to specific programs.

Gifts to the ELM Annual Fund: Gifts to ELM are considered unrestricted gifts to the annual fund unless otherwise designated by the donor, or by known donor's intent.

Extraordinary Lutheran Ministries Endowment Fund:

The purpose of the endowment fund is to provide sustained funding for ministry by openly gay, lesbian, bisexual, transgender and ally Lutheran pastors and rostered leaders.

Gifts to the Endowment Fund: Endowment gifts such as bequests, life insurance and permanently restricted gifts will be invested and managed by the Lutheran Community Foundation for the long-term financial support of Extraordinary Lutheran Ministries.

Joel R. Workin Fund

The purpose of the Joel R. Workin Fund is to provide ongoing scholarship funding for people of all sexual orientations and gender identities following a call to ordained ministry. ELM will name a Joel Workin scholar following criteria set up the Fund coordinators.



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Gifts to the Joel R. Workin Fund: Gifts given to the Joel Workin Fund will be restricted to this fund. In addition, proceeds from special projects, such as the ELM Benefit CD and Joel's book will be restricted to this fund.

Chicago Capacity Fund:

The purpose of the Chicago capacity fund is to provide start-up funds for the office and staff in Chicago. This fund will eventually be combined with the Annual Fund. Certain gifts, such as the Carpenter Foundation grant are restricted to this fund.

Bequests:

Bequest or inheritance gifts are often part of a donor's lifetime savings and will be used for projects that sustain ELM. Every attempt will be made to fund projects meaningful to the donor, unless the donor names a project that would undermine ELM's mission. If the donor's intent is not known, gifts will be used where most needed by ELM. Bequest gifts may be specified by the donor for the Endowment Fund. Use of unrestricted bequest funds will be decided by the entire Covenant Circle.

Capacity gifts: Capital gifts are restricted by the donor for capital assets such as buildings, computers, furniture and equipment. These gifts will be held in restricted accounts to be used only for the intended capital purpose.

Gifts-in-Kind: Significant non-cash gifts shall not be accepted without assessing the value, costs, and risks associated with the donation. Property shall not be accepted without consent and review of the Extraordinary Lutheran Ministries Coordinating Officers.

ELM follows all Internal Revenue Service (IRS) rules that govern gift acceptance. Any gifts-in-kind received by ELM are formally recognized as gifted in the year they are physically received by ELM. It is important to give a donor credit for this generous gesture. Gifts in kind should be documented through a gift-in-kind acknowledgement form.

Cause Related Marketing: ELM has a fiduciary duty to ensure that its name is being used properly, that funds raised for and on behalf of ELM are being used properly, that the funds are being handled and accounted for in a responsible



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manner, and that fundraising on behalf of ELM is being conducted in a manner that is consistent with ELM's mission and public image. ELM does not allow the use of the agency name to endorse a product, business or corporation unless approved in writing. Each proposal is carefully reviewed and evaluated by the Extraordinary Lutheran Ministries Coordinating Officers for feasibility and compatibility with ELM's mission, vision and values. This policy does not apply to on-line social marketing campaigns that are launched by ELM supporters (for example, this policy would not apply to an ELM supporter who invites their Facebook friends to donate to ELM in honor of their birthday).

In addition, the following practices apply before a fundraising project is accepted by ELM:

- The executive director must review all promotional materials (including press releases, public service announcements, scripts, posters, brochures, etc.) for endorsed products or special events before they are used.
- The ELM logo should not be used without written permission. Any promotion of an event or project, mentioning or including ELM's name or logo, must be approved by the executive director prior to release, promotion or printing.
- If ELM agrees to the use of its name for the promotion of a product or service because all or a portion of the revenue generated from the sale of the product or service is to be contributed to ELM, an agreed upon dollar amount of revenue generated from such sales must be appropriately listed in all marketing materials. (Example: \$5.00 from every book sold will benefit ELM and those it serves.) Vague language such as "a portion of the proceeds will be donated to ELM" or "a percentage of the profit will go to ELM" is not acceptable.
- ELM reserves the right to refrain from accepting such goods or projects that are not compatible with ELM's mission. ELM also reserves the right to deny groups or individuals' authorization to use ELM's name in situations where the product or conduct is incompatible with ELM's mission, vision and values.