



DIOCESE *of* GAYLORD

POLICY ON ENDOWMENTS FOR LIMITED-USE CHURCHES **AS OF JUNE 8, 2026**

Pastoral Introduction

The Diocese of Gaylord recognizes that the designation of certain parish properties as “limited-use” brings with it a range of emotions, including grief, concern and a deep sense of stewardship for what generations of the faithful have built and sustained. Many parishioners have sacrificially contributed to these communities and it is both appropriate and important to acknowledge the sincere desire that these resources continue to serve the mission of the Church.

At the same time, the diocese bears responsibility for ensuring that all parish assets are stewarded in a manner consistent with the long-term pastoral needs of the faithful and the canonical obligations of the Church. This policy seeks to balance those responsibilities with sensitivity and respect for the history and contributions of each parish community.

To provide clarity and good order during this transition, the following guidelines establish how endowment funds may be created and/or maintained for parishes designated as “limited-use.”

General Timeline

- A 6-month window, beginning the date of public decree making a parish limited-use, is established for:
 - The creation of new endowment funds, and/or
 - The transfer of eligible parish funds into existing endowments.
- After this period, no new endowment funds may be established under this policy without explicit diocesan approval.

Section I: Church Endowment Funds

Purpose

Church endowment funds are intended to provide support for the preservation and maintenance of buildings designated for limited-use, recognizing their spiritual and historical significance.

Eligibility and Funding Requirements

For any church designated as “limited-use,” the following guidelines must be met before creating a new endowment:

- Funds may only be transferred to an endowment if they are in excess of what is required to maintain the building for a three-year period, as determined by:
 - Total expenses paid on financial statements submitted to the Diocese of Gaylord for the three (3) years prior to the parish becoming a limited-use church
 - The only deduction being expenditures classified as major capital expenses
- The request must be approved by the Diocesan Finance Council. This request should come from the pastor or director of parish life and should be made to the Diocese of Gaylord’s director of finance.

Future Contributions

The Diocese of Gaylord encourages donors to work through the pastor or director of parish life of the parish to which the limited-use church was canonically merged while discerning a financial gift to benefit a limited-use church. This will ensure all donations best serve the limited-use church’s needs.

Pastoral Consideration

The diocese recognizes the strong desire of parishioners to preserve the legacy of their church. This provision allows for a measured and equitable approach that honors that commitment while ensuring that sufficient resources remain available for immediate and necessary care.

Section II: Cemetery Endowment Funds

Purpose

Cemetery endowment funds exist to ensure the perpetual care and maintenance of Catholic cemeteries, reflecting the Church’s enduring commitment to reverence the deceased and provide consolation for their families.

Eligibility and Funding Requirements

- Cemetery funds are treated as distinct and separate from church-related funds.
- Funds may be:
 - Transferred into existing cemetery endowments, or
 - Used to establish new cemetery endowment funds within a 6-month window, beginning the date of public decree making a parish limited-use

- All new funds created using parish dollars must be approved by the Diocesan Finance Council.

Pastoral Consideration

The diocese affirms the sacred trust placed in the Church to care for burial grounds. Allowing continued contributions to cemetery funds respects both the wishes of the faithful and the long-term responsibility to maintain these consecrated spaces.

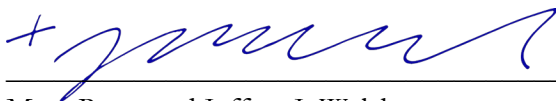
Implementation and Oversight

- All proposed transfers of parish dollars or establishment of new endowment funds:
 - Must be reviewed and approved by the Diocese of Gaylord Finance Council
 - Must be completed within the defined 6-month period
 - All funds are encouraged to be at the Northern Michigan Catholic Foundation
- The diocese reserves the right to:
 - Verify maintenance cost calculations
 - Ensure compliance with canonical and fiduciary standards

Closing Pastoral Reflection

This policy is offered with deep respect for the faith, generosity and love that have shaped these parish communities. The Diocese of Gaylord is committed to accompanying parishioners through this transition with love, communion and mission, and a shared commitment to faithful stewardship.

APPROVED BY:



Most Reverend Jeffrey J. Walsh,
Bishop of Gaylord

Date: June 8, 2026