

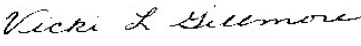


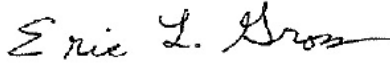
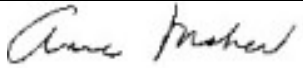
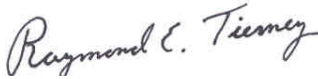
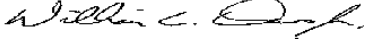
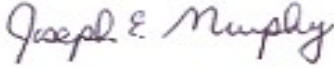


Masonic Villages of the Grand Lodge of PA	Corporate Policy Manual	Number GP-005
Title Confidentiality of Contribution Information		Policy Revision No. 3
		Policy Effective Date: 07/27/2007

*Applicability/Scope:*

This policy applies to the employees of the Masonic Villages at Elizabethtown, Lafayette Hill, Warminster, Dallas, and Sewickley for donor and contribution information pertaining to all Masonic Charities.

	Signature	Title	Date
<b>Document Owner</b>		Chief Director of Gift Planning	08/26/2009
<b>Reviewer</b>		Chief Financial Officer	9/01/2009
<b>Reviewer</b>		Administrator, Health Care Services	09/18/2009
<b>Reviewer</b>		Administrator, Masonic Village @ Dallas	09/28/2009
<b>Reviewer</b>		Executive Director, Masonic Village @ Lafayette Hill	9/30/09
<b>Reviewer</b>		Executive Director, Masonic Village @ Sewickley	10/06/09
<b>Reviewer</b>		Administrator, Masonic Village @ Warminster	10/23/2009
<b>Reviewer</b>		Chief Operating Officer of Retirement Living Services	09/28/2009
<b>Reviewer</b>		Chief Operating Officer of Health Care Services	10/23/2009
<b>Reviewer</b>			
<b>Final Approver</b>		Chief Executive Officer	10/27/2009

Date Originated:  
01/1991

Policy Revision Date: 08/11/1998; 12/30/2005; 07/27/2007

Policy Review Date: 08/26/2009

I. POLICY STATEMENT:

No employee of the Masonic Villages will have the authority to release information regarding contribution amounts or donor's names except the Chief Executive Officer, the Chief Director of Gift Planning, Planned Giving Officers, Chief Financial Officer, Senior Director of Finance and the Director of Finance of the Masonic Villages.

II. DEFINITIONS:

- A. Accounting Purposes: Sharing information to enable proper recording in Masonic Charities financial statements or to comply with regulatory reporting requirements. Examples include providing detailed donor and contribution information to Masonic Charities independent auditor and reporting detailed donor and contribution information in the Masonic Charities annual tax returns.
- B. Masonic Charities: Consists of all charities of the Grand Lodge of Pennsylvania. These entities currently include the Masonic Villages, the Masonic Charities Fund, the Pennsylvania Masonic Youth Foundation, and the Masonic Temple & Masonic Library and Museum of Pennsylvania.
- C. Dallas (DL)
- D. Elizabethtown (ET)
- E. Lafayette Hill (LH)
- F. Sewickley (SW)
- G. Warminster (WR)

III. ATTACHMENTS: None

Masonic Villages of the Grand Lodge of PA	Corporate Policy Manual	Number GP-006-P-ALL	
Title Grants Administration		Procedure Revision No. 1	Procedure Effective Date: 12/30/2005
<u>Procedure Revision Date:</u> 12/30/2005			
<u>Procedure Review Date:</u> 07/27/2007; 08/26/2009			

Please select the location(s) below for which this procedure applies:

Dallas     Elizabethtown     Lafayette Hill     Sewickley     Warminster

### III. PROCEDURE

- A. Authority to Apply for Grant Funding – Only the Right Worshipful Grand Master, the CEO, the Director of each charity, the Chief Director of Gift Planning, or an authorized designee may sign and submit grant applications on behalf of the Masonic Charities.
- B. Coordination of Grant Policy and Grant Operations – The Grant Specialist must be able to track grants at all stages of the grants process from funding research through project closeout. To accomplish this policy requirement, the position of Grants Specialist is hereby established with the Office of Gift Planning. The Office of Gift Planning shall be responsible for:
1. Developing, revising and distributing the official grants policies and procedures of the Masonic Charities.
  2. Coordinating the tracking of grant applications, awards and major project management decisions associated with awarded grants.
  3. Assisting departments with the interpretation and application of Federal, state and local government's, corporate, private foundation's and community foundation's grants policies and guidelines.
  4. Providing copies of executed grant contracts to the Finance Department for their consideration of the accounting and compliance issues.
- C. Proposal Development – The Office of Gift Planning is the organization-wide point of contact for funding research and the writing of grant proposals. The role of this office is to:
1. Identify needs of each charity and research funding sources compatible with the charity's interests.
  2. Inform all charities about funding opportunities.
  3. Develop a questionnaire to gather and compile information for the grant proposal and conduct follow-up interviews with Directors.
  4. Research facts, figures and data to substantiate information in proposals.
  5. Write clear and concise grant proposals, answering every requirement of the grantor, and organize and assemble required attachments.

6. Assemble a team to review and critique the proposal. Each Masonic Charity is strongly encouraged to monitor the needs of its particular entity which may be suitable to grant funding and to use the services of the Office of Gift Planning when needed.
- D. Acceptance of Grants – The Right Worshipful Grand Master, the CEO, the Director of the specific Masonic Charity or an approved designee are the only persons authorized to sign and accept grant awards.
- E. Masonic Charities and Masonic Village Departmental Responsibility for Grants – The CEO/Director of each Masonic Charity and the Department Directors of the Masonic Villages (referred to as the “Applicant”) and key technical staff are responsible for assisting in: generating funding ideas, helping to identify funding opportunities, and participating in program planning and proposal writing. The Applicant and key technical staff are responsible for managing the day-to-day functions associated with a successful grant award. The Applicant is accountable for the grants within his/her jurisdiction. In cases where more than one Applicant is responsible for a grant, a lead department or Masonic Charity shall be designated for accountability. Each Applicant shall:
1. Appoint a Grants Liaison for the Applicant to communicate with the Office of Gift Planning.
  2. Designate a Project Manager for every grant awarded to the Applicant.
  3. Implement awarded grant projects according to the terms and condition of each grant award.
  4. Ensure that the Applicant’s Grant Liaison tracks grant awards and consults with the Office of Gift Planning on a regular basis.
  5. Ensure that the Applicant’s Grant Liaisons and Project Managers know how to assign project expense codes, complete grant drawdown forms and monitor project funding using prescribed procedures.
  6. Ensure that requests for grant funds are promptly submitted to minimize the advance use of internal funds. All drawdowns of grant funding must conform to internal policy as well as to policy prescribed by the funding source with respect to the receipt of grant funds.
  7. Ensure that project reporting requirements and deadlines for submission are observed.
- F. Finance Department Grant Functions and Responsibilities – The Finance Department shall:
1. Have exclusive authority to deposit all grant funding received by the Masonic Charities into appropriate accounts.
  2. Establish appropriate account code assignments for charging costs to grants.
  3. Record revenues and expenditures associated with approved grants.
  4. Ensure that the accounting system of the Masonic Charities is capable of tracking revenue and expenditures associated with every grant award regardless of how

grant funding is appropriated. This may be accomplished through general ledger accounts created specifically for a grant, or by recording activity through existing general ledger accounts and extracting grant-specific revenues and costs from these accounts for use in a report.

5. Issue reports on the status of grant-funded projects when requested by the Applicant or operating departments.
  6. Assist with any audit of Government Grants – grant contracts entered with federal, state or local government agencies may have audit requirements. Typical requirements are for a statement of grant revenues and costs that are compiled, reviewed, or audited by an independent public accounting firm. The Finance Department will coordinate any audit required under a government agency grant and provide assistance to the independent public accounting firm.
  7. Monitor the need for Government Audits – organizations receiving federal funds in excess of certain amounts are subject to special audit requirements (A-133 audit). Federal funds may be received directly from a federal agency or may be “passed through” a state or local government agency. The Finance Department will annually monitor the level of federal funds received through grant programs to ensure compliance with government grant auditing requirements.
- G. Policy Implementation – The Office of gift Planning shall be responsible for implementing this Statement of Policy on Grant Administration through procedures or other guidance documents.
- H. Status of previous Policies and Procedures – This Policy Statement supersedes all previous policies on grant administration adopted by the Masonic Charities. Any existing procedures shall be amended to conform to this Policy Statement.