



Policies and Procedures 2011

This document is a synopsis of Policies and Procedures regarding the Supreme Temple, Daughters of the Nile Foundation, a 501(c)(3) Public Charity, and is intended only as a guideline.

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SUPREME TEMPLE, DAUGHTERS OF THE NILE FOUNDATION

MISSION STATEMENT

The Supreme Temple, Daughters of the Nile Foundation is a 501(c)(3) nonprofit public corporation which maintains a permanent endowment fund to benefit Shriners Hospitals for Children®. All monetary donations promote, support and maintain the philanthropic endeavors that enhance the medical care and treatment of the patients in the Shriners Hospitals for Children®.

OUR VISION

The Supreme Temple Daughters of the Nile Foundation obtains funds through donations of the members of Daughters of the Nile, the public at large, grants from Federal, State, County and Municipal Governments, departments and agencies; and gifts and grants from foundations and corporations:

- to support, assist and fund the provision of medical care, research and development of new treatments, therapy, and the educational re-entry programs provided by Shriners Hospitals for Children® to children with orthopaedic problems, severe burns, spinal cord injuries, and cleft lip and palate. Children who have acute, fresh burns receive needed plastic, reconstructive or restorative surgery and rehabilitative services from Shriners Hospitals for Children® in order to survive these medical conditions and injuries. The children receive any needed physical and occupational therapy; and
- to establish a qualified permanent endowment fund to accept gifts, with the income being used to further the purposes of the Foundation and to ensure that the Shriners Hospitals for Children® have the funds to continue to improve the lives of children by providing innovative research, outstanding teaching programs for medical professionals, and pediatric specialty care in a family-centered environment for eligible children up to age 18 with orthopaedic conditions, burns, spinal cord injuries, and cleft lip and palate, regardless of the patients' ability to pay.

**BYLAWS OF
SUPREME TEMPLE, DAUGHTERS OF THE NILE FOUNDATION**

Pursuant to the Washington Nonprofit Corporation Act and the Articles of Incorporation, the undersigned Directors do hereby adopt the Bylaws of the Supreme Temple, Daughters of the Nile Foundation.

ARTICLE I

OFFICES

The principal office of the corporation in the State of Washington shall be located in Seattle, Washington. The corporation may have such other offices, either within or without the State of Washington, as the Board of Directors may from time to time determine.

ARTICLE II

Directors

Section 1. Number and Qualifications. The affairs of the Corporation shall be conducted and managed by a Board of Thirteen Directors. At least three and not more than six of the Directors shall be Past Supreme Queens of the Supreme Temple, Daughters of the Nile. All Directors shall be Members of the Daughters of the Nile. In the election of the Directors who are Past Supreme Queens, the Supreme Queen of the Supreme Temple, Daughters of the Nile who is duly installed at the time of the election of Directors and whose term of office will end shortly after the annual meeting of the Foundation, shall be eligible to be elected as a Director. Directors shall be elected at a regular meeting of the Foundation Board of Directors by a majority of Foundation Board of Directors. The Directors shall serve until their successors shall be chosen and qualified as provided in the Bylaws. (2011)

In the election of Directors, consideration shall be given to the geographical representation of the various regions within the jurisdiction of the Supreme Temple, Daughters of the Nile. In the initial election of the Directors, two Directors will be elected for a term of one year; three Directors will be elected for a term of two years; and six Directors will be elected for a term of three years. After the initial election, Foundation Directors shall be elected and shall serve for three year terms. No Director shall serve more than two consecutive terms, but shall be eligible for additional consecutive terms after being off the Foundation Board of Directors for at least one year.

The term of a Director shall begin with the first annual meeting of the Foundation after her election and her term shall end on the day preceding the annual meeting of the Foundation at which her successor's term begins.

Although the number and qualifications of the Directors may be changed from time to time by amendment of these Bylaws, no change shall affect the incumbent Directors during the terms for which they were elected.

Section 2. Quorum. A majority of the number of Directors fixed by the Bylaws shall constitute a quorum for the transaction of any business at any meeting of the Foundation Board of Directors. The act of the majority of the Directors present at a meeting at which a quorum is present shall be the act of the Foundation Board of Directors. If less than a quorum is present at any meeting, the majority of those

present may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum is present.

Section 3. Vacancies. Any vacancy occurring in the Foundation Board of Directors shall be filled by the affirmative vote of a majority of the remaining Foundation Directors, even though the remaining number of Foundation Directors is less than the number of Directors required for a quorum of the Foundation Board of Directors. A Director elected to fill a vacancy shall be elected for the unexpired term of her predecessor in office.

Section 4. Removal. Directors may be removed by a majority of the remaining Directors then entitled to vote at a meeting of the Directors called expressly for that purpose.

Section 5. Annual Meeting. The annual meeting of the Foundation Board of Directors shall be held without notice other than this Bylaw on the day(s) preceding the Annual Meeting of the Supreme Temple Board of Directors and at the same place as the Supreme Temple, Daughters of the Nile Annual Session.

Section 6. Special Meetings. Special meetings of the Foundation Board of Directors may be called by the President or a majority of the Foundation Board of Directors, and shall be held at such place and at such date and time, as the notice may state.

Section 7. Notice. Notice of special meetings shall be mailed to each Director at her last known address at least four (4) weeks prior to the date of holding said meeting. Any Director may waive notice of any meeting. The business to be transacted and the purpose of any regular or special meeting of the Foundation Board of Directors shall be specified in the notice or waiver of notice of such meeting.

Section 8. Teleconference Meetings. Members of the Foundation Board of Directors or any committee appointed by the Foundation Board of Directors may participate in a meeting of such Board or committee by means of a telephone conference or similar communications equipment. Participation by such means shall constitute being at a meeting in person.

Section 9. Voting. At all meetings of the Foundation Board of Directors, each shall have one vote. In the event of a tie vote, the President shall have the right to cast a vote to break a tie vote.

Section 10. Presumption of Assent. A director of the corporation who is present at a meeting of the Board of Directors at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless her dissent shall be entered in the minutes of the meeting or unless she shall file written dissent to such action with the person acting as the Secretary of the meeting before the adjournment thereof or shall forward such dissent by registered mail to the Secretary of the corporation immediately after the adjournment of the meeting. Such right to dissent shall not apply to a Director who voted in favor of such action.

Section 11. Compensation. By resolution of the Foundation Board of Directors, the Directors may be paid their expenses, if any, of attendance at each meeting of the Foundation Board of Directors. Directors shall not receive any salary or other compensation for services as a Director, provided, however, that such nonpayment shall not preclude any director from serving the corporation in any other capacity and receiving compensation for such service.

No loans shall be made by the corporation to its Directors. The Directors of the Corporation who

approve or assent to the making of a loan to a Director or an Officer of the Corporation shall be jointly and severally liable to the Corporation for the amount of such loan until the repayment thereof.

ARTICLE III

COMMITTEES

Section 1. Committees. The Corporation shall have an Executive Committee, Finance/Budget Committee and Investment Committee.

The Foundation Board of Directors may, by resolution or resolutions passed by a majority of the whole Board, appoint such other committees, as the Board deems necessary to carry out the charitable and philanthropic purposes of the Corporation.

Section 2. Executive Committee. The Executive Committee shall consist of the President, Vice President, Secretary, Treasurer and one other Director elected by a majority vote of the Board. The Executive Committee may exercise such powers of the Foundation Board of Directors in the management of the business and affairs of the corporation as shall be delegated to it.

The committee shall ensure that such procedures, investments, records of charitable gifts and expenditure of funds by the Corporation will not jeopardize the Corporation's status and any of its tax exemptions as a public benefit corporation organized exclusively for charitable, educational, religious or scientific purposes within the meaning of Section 501 (c) (3) of the Internal Revenue Code or the corresponding provision of any future United States Internal Revenue law.

Section 3. Finance/Budget Committee. The Finance/Budget Committee shall consist of three individuals elected by the Foundation Board of Directors. It shall be the duty of the Finance/Budget Committee to prepare a budget and examine the books and vouchers of the Foundation, its officers and committees. The committee shall determine if such expenditures are within the scope of the appropriation and report to the Board any expenditures which it deems to have been improperly paid from the appropriation made. The committee shall have the authority to employ a certified public accountant at the expense of the Corporation to prepare any and all tax returns that might be due from the Corporation.

The committee shall make an annual report of the finances of the Corporation to the members of the Supreme Temple, Daughters of the Nile at the Annual Session. The annual report of the financial condition of the Corporation shall show the actual condition of all funds and accounts of the Corporation.

Section 4. Investment Committee. The Investment Committee shall consist of three individuals of the Board, one of whom shall be the Treasurer and the other two elected by the Foundation Board of Directors. It shall be the duty of the Investment Committee to develop and review the Investment Policy for the funds of the Corporation. Such Investment Policy shall be adopted by a majority vote of the Foundation Board of Directors. The committee shall manage the Endowment funds of the Corporation with the appropriate guidance of the Investment Council employed by the Corporation.

ARTICLE IV

OFFICERS

Section 1. Number and Qualifications. The officers of the Corporation shall be a President, Vice President, Secretary and Treasurer and such other officers and agents as may be deemed necessary by the Foundation Board of Directors.

Section 2. Election and Tenure. The officers shall be elected at a meeting of the Foundation Board of Directors by the members of the Board. The term of each Officer shall begin with the first annual meeting of the Foundation after her election and her term shall end on the day preceding the annual meeting of the Foundation at which her successor's term begins. Each officer shall hold office for a term of two years or serve until her successor shall have been duly elected and shall have become qualified, unless her service is terminated sooner because of death, resignation or otherwise. (2010)

Section 3. Vacancies. Vacancies occurring in any office by reason of death, resignation or otherwise may be filled by the Foundation Board of Directors at any meeting.

Section 4. Removal. Any officer or agent of the Corporation, elected or appointed by the Foundation Board of Directors, may be removed by the Foundation Board of Directors whenever in its judgment the best interests of the Corporation will be served. Such removal shall be without prejudice to the contract rights, if any, of the person so removed. Election or appointment of an officer or agent shall not of itself create contract rights.

Section 5. Duties and Authority of Officers.

- (a) President. The President shall be the chief executive officer of the Corporation. The President shall supervise and control all of the business and affairs of the Corporation subject to the control of the Foundation Board of Directors. The President shall have such other duties and responsibilities as may be from time to time assigned to the President by these Bylaws or the Foundation Board of Directors.
- (b) Vice President. In the absence of the President or in the event of the President's death, inability or refusal to act, the Vice President shall perform the duties of the President, and when so acting, shall have all the powers of and be subject to all the restrictions upon the President.
- (c) Secretary. The Secretary shall attend and keep minutes of the meetings of the Foundation Board of Directors, see that all notices are duly given, be the custodian of the corporate records, have charge of the corporate minute books of the Corporation, and perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned by the President or by the Foundation Board of Directors.
- (d) Treasurer. The Treasurer shall have charge and custody and be responsible for all funds and securities of the Corporation, receive and give receipts for all securities and monies due and payable to the Corporation from any source whatsoever, deposit all such monies in the name of the Corporation in such banks, trust companies, or in other depositories as shall be collected in accordance with the provisions of these Bylaws, and perform all of the duties incident to the office of Treasurer and such other duties as from time to time may be

assigned by the President or by the Foundation Board of Directors. The Treasurer shall give bond for the faithful discharge of her duties in such sum and with such surety or sureties as the Foundation Board of Directors shall determine.

Section 6. Salaries. The salaries, if any, of the officers shall be fixed from time to time by the Foundation Board of Directors, and no officer shall be prevented from receiving such salary by reason of the fact that the officer is also a Director of the Corporation.

No loans shall be made by the Corporation to its Officers. The Officers of the Corporation who participate in the making of a loan to a Director or Officer of the Corporation shall be jointly and severally liable to the Corporation for the amount of such loan until the repayment thereof.

ARTICLE V

BANK ACCOUNT

The funds of the Corporation shall be deposited in such banks, trust funds or depositories as the Foundation Board of Directors may designate and shall be withdrawn upon the signature of the President and/or upon the signatures of such other person or persons as the Directors may by resolution authorize.

ARTICLE VI

WAIVER OF NOTICE

Whenever any notice is required to be given to any Director of the Corporation under the provisions of the Articles of Incorporation, these Bylaws or the Washington Business Corporation Act, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be equivalent to the giving of such notice.

ARTICLE VII

INDEMNITY OF DIRECTORS, OFFICERS, EMPLOYEES AND AGENTS

Section 1. Mandatory Indemnification. To the extent permitted by law, the Corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit, or proceeding, whether civil, criminal, administrative, arbitratative or investigative, other than an action by or in the right of the Corporation, by reason of the fact that she is or was a Director, officer, employee or agent of the Corporation against expenses, including attorneys fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with such action, suit or proceeding if such person acted in good faith, and in a manner she reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, she had no reasonable cause to believe her conduct was unlawful.

To the extent permitted by law, the Corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit, or proceeding by or in the right of the Corporation to procure a judgement in its favor by reason of the fact that she is or was a Director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a Director, officer, employee or agent of an employee benefit plan, against expenses,

including attorney fees, actually and reasonably incurred by him or her in connection with the defense or settlement of such action or suit if she acted in good faith and in a manner she reasonably believed to be in or not opposed to the best interests of the Corporation.

Section 2. Insurance. To the extent permitted by law, the Corporation may purchase and maintain insurance on behalf of an individual who is or was a Director, officer, employee or agent of the Corporation, against liability asserted against or incurred by him or her in that capacity or arising from her status as a Director, officer, employee or agent, whether or not the Corporation would have the power to indemnify or advance expenses to him or her against the same liability under applicable law.

Section 3. Indemnity Not Exclusive. Indemnity provided above shall not be deemed to be exclusive of any other rights to which those indemnified may otherwise be entitled nor shall the provisions hereof be deemed to prohibit the Corporation from extending its indemnification to cover other persons or activities to the extent permitted by law or pursuant to any provision in the Bylaws.

ARTICLE VIII

PROHIBITION AGAINST SHARING IN CORPORATE EARNINGS

No Director, officer, employee, member of a committee or person connected with the Corporation, or any other private individual shall receive any of the net earnings or pecuniary profit from the operations of the Corporation; provided, however, this provision shall not prevent the payment to any such person such reasonable compensation for services rendered to or for the Corporation in effecting any of its purposes as shall be fixed by the Foundation Board of Directors, and no such person or persons shall be entitled to share in the distribution of any of the corporate assets upon the dissolution of the Corporation.

ARTICLE IX

GOVERNING PROVISIONS AND AMENDMENTS

Section 1. Governing Provisions. Except to the extent restricted or limited in these Bylaws or in the Articles of Incorporation of this Corporation, all provisions of the Washington Nonprofit Corporation Act shall govern the business and affairs of the Corporation.

Section 2. Gifts. The Foundation Board of Directors and any officer may accept on behalf of the Corporation any contribution, gift, bequest or devise for the general purposes of the Corporation.

Section 3. Amendments. Except as otherwise provided by law or by specific provisions of these Bylaws, the Bylaws may be amended or repealed by the Foundation Board of Directors at any annual, regular or special meeting of the Foundation Board of Directors.

The undersigned Secretary of **the Supreme Temple, Daughters of the Nile Foundation** hereby certifies that the foregoing BYLAWS of **the Supreme Temple, Daughters of the Nile Foundation** were adopted by the Foundation Board of Directors on January 28, 2007.

**SUPREME TEMPLE, DAUGHTERS OF THE NILE FOUNDATION
CODE OF ETHICS AND CONDUCT POLICY**

**ARTICLE I
DEFINITIONS**

1. "The Foundation" means Supreme Temple, Daughters of the Nile Foundation, a Washington non-profit corporation, and all related or affiliated organizations. "Board" means the Board of Directors of the Supreme Temple, Daughters of the Nile Foundation. "Committee Member" means any member of a committee of the Board, regardless of whether she is entitled to vote with respect to matters coming before the committee.
2. "Employee" means anyone hired by the Board, whether full or part time, or anyone who is a volunteer assisting a member of the Board, any committee or any employee of the Foundation.
3. "Policy" means this Code of Ethics and Conduct Policy.
4. "Director" means any member of the Board, regardless of whether she is entitled to vote.

**ARTICLE II
PREAMBLE**

The Foundation hereby establishes a set of principles and practices that sets the limits, provides the guidance and mandates the directives for the members of the Board, the Officers, Committee Members and Employees in their conduct, management and governance of The Foundation. This Code of Ethics and Conduct Policy is intended to require all Directors, Officers, Volunteers and Employees to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities to The Foundation.

The Board accepts this Code of Ethics and Conduct Policy as a minimum set of guidelines for the ethical conduct of the Board, the Officers, Committee Members, Volunteers and Employees. Further, it is the responsibility of all Directors, Officers, Volunteers and Employees to comply with the Policy and to report violations or suspected violations in accordance with the Policy.

**ARTICLE III
ETHICS POLICY**

The Board as representatives of The Foundation and its Employees are committed to following, developing, promoting and practicing the highest standards of ethical conduct in the performance of the responsibilities exercised by each Board or Committee Member of The Foundation. Each Director, Officer, Committee Member and Employee agrees as follows to:

1. Faithfully abide by the Articles of Incorporation, By-laws and Policies of Supreme Temple, Daughters of the Nile Foundation.
2. Exercise good faith and due diligence when performing their duties associated with the affairs of The Foundation.
3. Disclose in full any information that may result in a perceived or actual conflict of interest or any information that would significantly impact a decision of the Board.
4. Be accountable for the prudent fiscal management of Foundation funds to the Board, the general membership of the Daughters of the Nile, donors and appropriate government entities.
5. Maintain the highest level of courtesy, respect, and professionalism in all activities conducted by The Foundation.

6. Uphold these practices and assist other Foundation Members, Committee Members and Employees in practicing the highest standards of ethical conduct.
7. Exercise the powers and discretions vested by the Articles of Incorporation and By-laws of the Foundation for the greater good of all members and Employees of The Foundation rather than for personal gain.
8. Ensure that all Employees have the right to be employed by The Foundation without discrimination in respect to gender, sexual orientation, national origin, race, religion, age, political affiliation or disability, in accordance with all applicable legal and regulatory requirements.
9. Keep confidential all sensitive information known due to service on the Board.
10. Respect the diversity of opinions as expressed or acted upon by The Foundation Board, Committees, Volunteers and Employees, and formally register dissent as appropriate.
11. Promote collaboration, cooperation, and partnership among the Board, the Committees, the Volunteers, and Employees.

ARTICLE IV
WHISTLEBLOWER POLICY

No Director, Officer, Volunteer or Employee who in good faith reports a violation of the Policy shall suffer harassment, retaliation or adverse employment consequences. Any Employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable Employees and other to raise serious concerns within The Foundation prior to seeking resolution outside The Foundation.

The Foundation shall have an open door policy and all Employees may share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an Employee's supervisor is in the best position to address an area of concern. However, if an Employee is not comfortable speaking with a supervisor or is not satisfied with the supervisor's response, the Employee is encouraged to speak with someone on the Board. Supervisors are required to report suspected violations of the Code of Conduct to the President of The Foundation.

The President or such committee, as appointed by the President, is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code.

The Finance/Budget committee of the Board shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The President shall immediately notify the Foundation/Budget committee of any such complaint and work with the committee until the matter is resolved.

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

The President will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

RECORD RETENTION POLICY

To eliminate accidental or innocent destruction of business records and documents, The Supreme Temple, Daughters of the Nile Foundation requires its directors, officers, employees, committee members and other volunteers to adhere to the following schedule when intentionally destroying business records and documents.

The schedule for record retention and destruction of said records of The Supreme Temple, Daughters of the Nile Foundation is:

1. Accounting
 - A. Financial Statements, Audits, General Ledgers, original Journal Entries - Permanently
 - B. Bank Statements, Check copies, Deposit records - 5 years
 - C. Bank Reconciliations - 2 years
 - D. Accounts Payable, Accounts Receivable - 7 years
 - E. Budgets - 2 years
 - F. Expense Records - 4 years

2. Corporate Records
 - A. Articles of Incorporation and Amendments - Permanently
 - B. Bylaws and Amendments - Permanently
 - C. Legal Correspondence - Permanently
 - D. General Correspondence - 2 years
 - E. Minutes of Meetings - Permanently
 - F. Contracts still in effect - Permanently
 - G. Insurance Policies - 3 years
 - H. Notes, leases and mortgages - 7 years
 - I. Election Ballots for Directors - 4 years
 - J. IRS Approval Letter - Permanently
 - K. Copyrights, Trademarks and authorizations for use of copyrights and trademarks - Permanently

3. Taxes
 - A. Payroll records, timesheets, payroll tax returns - 5 years
 - B. Tax Returns - Permanently

4. Purchases and Sales
 - A. Purchase Orders - 3 years
 - B. Sales Contracts - 3 years
 - C. Sales invoices - 3 years
 - D. Shipping and receiving reports - 3 years
 - E. Sales and cash register tapes - 3 years

5. Fund Raising
 - A. Copies of Wills, Trusts and other planned giving documents - Permanently

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- B. Advertising Information promoting fund raising events - 2 years
- C. Copies of Receipts for donations - 7 years
- D. Reports of fund raising events together with required accountings of receipts, disbursements, contracts, expense invoices, bank statements, sales and cash register tapes, and reconciliations - 5 years

6. Electronic Records

- A. Records on computer file servers, individual computers and diskettes - review annually
- B. E-mail - 30 days on current file to 18 months on back up file (If legal correspondence - Permanently)

The above listing may grow as the Directors discover items that are unique to The Supreme Temple, Daughters of the Nile Foundation.

DONATIONS TO THE FOUNDATION

The Daughters of the Nile Foundation is a fully qualified 501(c)(3) charitable organization under IRS regulations. Donations are tax-deductible as provided by law.

INDIVIDUAL GIFTS

Contributions to the Supreme Temple, Daughters of the Nile Foundation may be sent directly to the designated Foundation official. Checks should be made payable to the Daughters of the Nile Foundation. Please note on the check your Temple Number and designation of funds (Convalescent Endowment Fund or Convalescent Relief Account). Contributions are tax deductible; a receipt will be mailed directly to you for tax purposes. The individual designated to receive monetary contributions on behalf of the Foundation is:

Joyce Kincaid
1778 Oak Glen Drive
New Braunfels, TX 78132-3839

ONLINE GIVING

Contributions may be made to the Supreme Temple, Daughters of the Nile Foundation using a major credit card through the secure payment gateway on our website at www.donfdn.org/donate.htm. Members or friends may purchase Stepping Stones to Happiness Certificates in Memory, In Honor or as a Contributor, or simply donate to the Foundation. A space is available to designate the Subordinate Temple that should receive credit for the donation. My Gift Incentive Program items and other promotional items may also be obtained through the Foundation website.

A printer-friendly form is also available for download if the donor prefers to send contribution information by mail.

TEMPLE GIFTS

Temple contributions from fund-raising events and general gifts should be sent to the designated Foundation official. Checks should be made payable to the Daughters of the Nile Foundation. Please note on the check the designation of funds (Convalescent Endowment Fund or Convalescent Relief Account). The individual designated to receive monetary contributions on behalf of the Foundation is:

Joyce Kincaid
1778 Oak Glen Drive
New Braunfels, TX 78132-3839

MATCHING GIFTS

Many companies offer matching gift programs as a way to encourage employees to contribute to 501(c)(3) charitable organizations. Most of these programs match contributions dollar for dollar, and some may even contribute more. Some companies will make charitable contributions to organizations you support with your volunteer time, as well. This is a great way to double, or sometimes even triple, the impact of your giving.

Every company has their own form and process. Contact your human resources department to see if your company matches charitable gifts. You should check with your spouse's company as well. The contact information generally required for company paperwork includes:

- A copy of the IRS letter of exemption status (available from the Secretary of the

- Foundation or the official listed below)
- Name of Organization:
 - Supreme Temple, Daughters of the Nile Foundation
 - Employer Identification Number: 20-8511728
 - Contact Information:
 - Daughters of the Nile Foundation
 - 1778 Oak Glen Drive
 - New Braunfels, TX 78132-3839

 - Email – MJoyce1@satx.rr.com
 - Home phone – 830-625-7630
 - Home fax – 830-625-7640

You may request a copy of the Foundation exemption letter at www.donfdn.org/IDRequest.htm

CHARITABLE GIVING COMMITTEE AND MY GIFT INCENTIVE PROGRAM

Stepping Stones to Happiness Certificates

The Stepping Stones to Happiness Certificate is a special incentive gift that was introduced in 1956 and is available to any donor for a contribution of \$25.00. A Stepping Stones to Happiness Certificate will be issued to the donor from the Daughters of the Nile Foundation. These certificates are available in Honor, in Memory and as a Contributor. It is a wonderful way to provide a lasting gift to a friend, officer or to a family in memory of their loved one or to oneself as a contributor.

Supreme Charitable Giving Committee

The Supreme Charitable Giving Committee introduced the My Gift Incentive Program in June of 1997. This has proven to be a very worthwhile way to educate, instruct and to enthuse individuals to participate in our philanthropy. Members of the Charitable Giving Committee are available to answer your questions or present a program explaining our philanthropy. For more information, contact the Chairman of the Supreme Temple Charitable Giving Committee, your Subordinate Temple Charitable Giving Chairman, or visit the website at http://www.daughtersofthenile.com/chari_about.htm.

My Gift Incentive Program

The My Gift Incentive Program is a means for members and friends of Daughters of the Nile contribute a specific monetary gift, while receiving a gift in return. This is a combined awareness and fund-raising program. It provides an incentive to contribute, with all proceeds going to the Convalescent Endowment Fund, and also promotes awareness of our philanthropy. The My Gift Incentive Program has served the Convalescent Endowment Fund well, inasmuch as the CEF is the engine that drives our philanthropic efforts. PLEASE NOTE: There are two order forms, one for the United States and one for Canada. *It is important that you use the appropriate Order Form.* For more information, contact the Chairman of the Supreme Temple Charitable Giving Committee, your Subordinate Temple Charitable Giving Chairman, or visit the website at http://www.daughtersofthenile.com/chari_gift.htm.

FUND RAISING GUIDELINES FOR SUBORDINATE TEMPLES

I. TEMPLE FUND RAISER WITH ALL PROCEEDS GOING TO THE TEMPLE

A Temple **CAN NOT** use the tax exemption of the Daughters of the Nile Foundation when conducting a Temple fund raising event with all proceeds going to the Temple general fund.

If all of the proceeds from the fund raising event are going to the Temple and none of the proceeds are going to either the Convalescent Endowment Fund or the Convalescent Relief Account of the Foundation then:

The Temple cannot advertise that the contribution is a tax-deductible charitable contribution by the donor.

II. TEMPLE FUND RAISER WITH A PORTION OR ALL PROCEEDS GOING TO FOUNDATION

A. If the Temple is conducting a fund raising event, **and** a portion of the proceeds from the fund raising event is going to either the Convalescent Endowment Fund or the Convalescent Relief Account of the Foundation, then:

1. The Temple must follow Supreme Temple Bylaws pertaining to the fund raising activities.
2. The Temple should use their 501(c)(10) Federal I.D. number as they have done in the past (Subordinate Temple ID number).
3. The Temple can advertise and **in the advertisement the Temple must state** to the donor that the amount of the contribution going to the Convalescent Endowment Fund or the Convalescent Relief Account of the Foundation is tax deductible and the amount of the contribution that is going to the Temple or represents the value of the meal or item purchased, is not tax deductible. (See examples on page 24 below.)
4. The Temple **must give** a receipt to the donor showing the amount which is a charitable contribution and is tax deductible to the donor. The tax ID number of the Foundation is available upon request from the Secretary of the Foundation for use on the receipt to the Donor. (www.donfdn.org/IDRequest.htm). A statement that the tax ID number is available is generally sufficient for receipts.

The 'fair market value' of the item purchased and/or the cost of the meal is not tax deductible. The charitable contribution for receipt purposes is the amount over and above the fair market value of any goods or services purchased.

B. If the Temple is conducting a fund raising event, and all of the proceeds from the fund raising event are going to either the Convalescent Endowment Fund or the Convalescent Relief Account of the Foundation, then:

1. The Temple must follow Supreme Temple Bylaws pertaining to the fund raising activities.
2. The Temple should use their 501(c)(10) Federal I.D. number as they have done in the

past (Subordinate Temple ID number).

3. If purchasing food or other items, the Temple may use the tax ID number of the Foundation, which is available upon request from the Secretary of the Foundation.
4. The Temple can advertise and **in the advertisement the Temple must state** to the donor that the amount of the contribution going to the Convalescent Endowment Fund or the Convalescent Relief Account of the Foundation is tax deductible and the amount of the contribution that represents the value of the meal or item purchased is not tax deductible. (See examples on page 24 below.)
5. The Temple **must give** a receipt to the donor showing the amount which is a charitable contribution that is tax deductible to the donor. The tax ID number of the Foundation is available upon request from the Secretary of the Foundation for use on the receipt to the Donor. www.donfdn.org/IDRequest.htm (Generally a statement that the tax ID number is available is sufficient for receipts.)

The 'fair market value' of the item purchased and/or the cost of the meal is not tax deductible. The charitable contribution for receipt purposes is the amount over and above the fair market value of any goods or services.

- C. When advertising a fund raising event or selling tickets to a fund raising event where a portion or all of the proceeds are going to either the Convalescent Endowment Fund or the Convalescent Relief Account of the Foundation, the Temple must include in the advertisement or on the ticket the following:
 1. The amount of the cost of the event that is a contribution to the CEF or CRA of the Daughters of the Nile Foundation;
 2. That a copy of the Exemption letter of the Daughters of the Nile Foundation is available upon request; and
 3. A statement that the ticket is their receipt from the Temple and must be kept by them for their proof of the income tax charitable deduction.

III. FOUNDATION SPONSORED EVENTS WITH ALL PROCEEDS GOING TO FOUNDATION

In certain rare instances, it may be beneficial for a subordinate temple or other related group to host a Foundation Sponsored Event, bypassing the local temple and handling all income and expenses directly through the Foundation.

If the Temple is conducting a fund raising event in the name of the Foundation, then, in addition to abiding by the fund raising guidelines as defined in The Supreme Temple Bylaws where applicable, a Subordinate Temple or other related group must:

- A. Submit a detailed plan to the Foundation Board or appropriate Board committee chairman for approval. Such plan shall include:
 1. A detailed outline of the event;

2. Pro forma income and expense projections;
3. Name of event chairman and vice chairman and their qualifications;
4. List of subcommittees together with job descriptions for each committee;
5. Date of event;
6. List of funding pledges/sponsors; and
7. List of any possible conflict of interest issues.

B. Once Board approval is granted, the event chairman or other designated person must:

1. Submit all contracts to the Foundation for review and approval;
 2. Receive Board authorization to open a limited events checking account, if needed; and
 3. Submit quarterly progress reports to the Foundation Board or appropriate Board committee chairman. Such reports shall include:
 - a. List of contracts outstanding,
 - b. List of income and expenses to date, and
 - c. Copies of limited events bank statements.
 4. Within 45 days after the Foundation Sponsored Event, the general chairman or other designated person must:
 - a. Submit detailed income/expense accounting,
 - b. Submit copies of all bank statements not previously submitted,
 - c. Submit final check to the Foundation and close limited events account,
 - d. Submit copies of invoices/receipts to document all expenditures, and
 - e. If requested by the Foundation Board, submit statements from all vendors stating that all outstanding charges have been paid and all accounts closed.
 5. Submit final bank statement showing limited events account closed if not included in 4) b).
-

GIFT ACCEPTANCE POLICIES

I. PURPOSE OF POLICY AND GUIDELINES

The purpose of the Gift Acceptance Policy and Guidelines is to guide the efforts of the Board of Directors of the Supreme Temple, Daughters of the Nile Foundation, donors, and their professional advisor(s) in processing gifts to achieve the donor's charitable goals. This document summarizes the policies and guidelines for accepting various types of assets and the types of gift mechanisms that can be used. The Foundation seeks to ensure that any asset it accepts does not place the Foundation or donor at risk.

II. GIFT ACCEPTANCE

- A. **Gift Factors** The following factors will be considered in determining whether gifts should be accepted by the Foundation:
1. Meets IRS qualifications as a charitable gift;
 2. Nature of and documentation of any donor restrictions or conditions;
 3. Economic practicality of administering the gift;
 4. Marketability of the gift;
 5. Liability risks (financial, legal, nonprofit status); and
 6. Whether gift is subject to unrelated business income tax ("UBIT").

III. TYPES OF GIFTS

A. **Restrictions**

In conformance with applicable statutes and regulations governing public charities, gifts to the Foundation may not be directly or indirectly subjected by a donor to any material restriction or condition that prevents the Foundation from employing the transferred assets or the income derived from them in furtherance of its exempt purposes.

B. **Asset Types**

The Foundation will accept the following gifts using the criteria noted within each gift type. If the donor wishes to have a gift receipt from the Foundation, the donor should provide his/her name and address. Other documents may be necessary for some asset types.

1. **Cash, cash equivalents or checks.** Cash is acceptable in any form. Checks may be made payable either to the "Supreme Temple, Daughters of the Nile Foundation," "the Nile Foundation," or "DON," and shall be delivered to either the Foundation's Secretary or Treasurer. Information as to the purpose for which the contribution is to be used should also be provided.
2. **Pledges.** Written pledges to make future gifts will be accepted. When appropriate, the donor will be invoiced according to the donor's established schedule.
3. **Publicly Traded Securities.** Publicly traded stocks and bonds may be electronically transferred, re-registered in the name of the Foundation or conveyed through use of a stock power form. The Foundation will also accept shares in mutual funds.

As a general rule, all marketable securities shall be sold upon receipt. Donors will be advised of this practice and may not request the Foundation to engage in market timing. In some cases, applicable securities laws may restrict marketable securities; in such instance, the Executive Committee shall make the final determination on the acceptance of the restricted securities.

4. **Closely Held Securities.** Closely held securities, which include not only debt and equity

positions in non-publicly traded companies but also interests in LLPs, LLCs, Limited Partnerships, Family Limited Partnerships, Charitable Limited Partnerships, or other ownership forms, can be accepted subject to the approval of the Executive Committee. However, gifts must be reviewed prior to acceptance to determine that:

- a. there are no restrictions on the securities that would prevent the Foundation from ultimately converting those assets to cash;
- b. the security is marketable; and
- c. the security will not generate any undesirable tax consequences for the Foundation.

If potential problems arise on initial review of the security, additional review from an outside professional shall be sought before making a final decision on acceptance of the gift. The final acceptance decision shall be made by the Board of Directors and legal counsel, where necessary.

5. **Real Property.** It shall be the policy of the Foundation to liquidate all real estate gifts as soon as possible unless otherwise instructed by the Investment Committee. Before accepting a gift of real estate, all pertinent items on the Land Donation Checklist must be met; including, clear title, no debt attached, no environmental issues, and readily marketable. *Please see Exhibit A.*
 - a. General Guidelines:
 1. All transactions in real estate exceeding \$500,000 will be approved by both the Investment Committee and the Board of Directors.
 2. The Investment Committee shall approve all other transactions in real estate.
 - b. Policies and Procedures for Farm Leases and Other Rental Properties:
 1. As a general rule, farm and rental property will be liquidated as soon as possible. In the event that property is retained as an investment or until sold, the following procedures may apply:
 - a) Farm Leases: All farm properties will be moved to cash rent at the earliest opportunity.
 - b) Rental Property other than Farms: The Investment Committee may seek the advice of local real estate companies in arriving at an equitable rent. The Investment Committee is authorized to determine the rental rate, to conclude the rental agreement, and to seek services to administer the property.
6. **Insurance policies.** Donors may transfer ownership of paid-up policies or premium-due policies to the Foundation. In either case, the Foundation shall be the owner and permanent beneficiary of the policy and retain the policy in the office of the Foundation Secretary.

Contributions for premium-due policies must be made directly to the Foundation at least ten (10) days prior to the premium date. **It is the Foundation's practice to hold life insurance policies until maturity; but, the Foundation, as the owner of the policy, reserves the right to redeem the policy before maturity and to determine how best to use the cash value. This right usually applies only upon default of contributions toward premium payments.**
7. **Retirement Assets.** "Account" type retirement plans, in which a balance accumulates as principal, may be gifted to the Foundation. These include Individual Retirement

Accounts (“IRA”), 401(k), 403(b), and defined contribution plans. (“Annuity” plans, such as defined benefit plans in which retirement benefits are paid out as income and principal does not accumulate, generally cannot be used for making charitable gifts.)

Methods for gifting retirement assets include:

- a. Naming the Foundation as successor or contingent beneficiary for all or part of the assets upon death of either the retirement asset owner or spouse; and
 - b. Creating a testamentary charitable remainder trust with the assets upon the death of the asset owner, in which the Foundation is named as the remainder beneficiary and non-charitable heirs as income beneficiaries.
8. **Other Assets.** The Foundation can accept other assets, such as personal property, royalties, and interests in a business. These gifts will be evaluated on a case-by-case basis, using the gift factors noted in Section II.
9. **Planned and Testamentary Gifts.** The Foundation’s planned and testamentary giving program encompasses all forms of gifts whose benefits do not fully accrue to the Foundation until some future time; such as, the death of the donor or other beneficiaries, the expiration of a predetermined period of time, or whose benefits to the foundation are then followed by the interests of non-charitable beneficiaries.

While there are many types of planned and testamentary gifts where the Foundation would be the income beneficiary or remainderman, the most common are:

- a. **Charitable Remainder Trusts.** The Foundation may accept designation as remainder beneficiary of a charitable remainder trust.
- b. **Charitable Lead Trusts.** The Foundation may accept a designation as income beneficiary of a charitable lead trust.
- c. **Gift Annuities.** The Foundation does not accept gifts to create gift annuities.
- d. **Retirement Plan Beneficiary Designations.** The Foundation can accept gifts from retirement plans and encourages its donors to name it as a beneficiary in an IRA, 401(k), 403(b), or other retirement plans.

LANGUAGE FOR NAMING THE FOUNDATION AS BENEFICIARY

When naming the Foundation as a beneficiary of your estate, the name should appear in either your Will, Trust, Insurance Policies, or any other asset as “Supreme Temple, Daughters of the Nile Foundation”.

Typical types of gifts can be as follows:

- A. Life Insurance Policies:
- B. Primary Beneficiary: Supreme Temple, Daughters of the Nile Foundation.
- C. Bank Accounts or C.D.s:
 - Mary Smith or Supreme Temple, Daughters of the Nile Foundation, JTWROS
 - Mary Smith, POD (Payable on Death) to the Supreme Temple, Daughters of the Nile Foundation.
 - Mary Smith, TOD (Transferrable on Death) to the Supreme Temple, Daughters of the Nile Foundation

D. Wills:

1. Specific amount:

I give, devise and bequeath the sum of \$25,000.00 to the Supreme Temple, Daughters of the Nile Foundation. I further direct that the Personal Representative of my Estate shall pay such specific gift, devise and bequest solely from assets of my estate that constitute "Income In Respect of a Decedent" within the meaning of IRC § 691, then from other income of my estate, and if such other income is insufficient, then from the other assets of my estate.

2. Part of the assets:

I give, devise and bequeath an undivided one-half share of the residue of my estate to the Supreme Temple, Daughters of the Nile Foundation. I further direct that the Personal Representative of my Estate shall pay such remainder share solely from assets of my estate that constitute "Income In Respect of a Decedent" within the meaning of IRC § 691 and from the assets of my estate.

3. Contingent gifts:

A typical distribution would be:

Upon my death, I give, devise and bequeath all of the residue of my estate to my child. In the event my child is not living at the time of my death, then the gift to her shall lapse and then I give, devise and bequeath all of the residue of my estate to the Supreme Temple, Daughters of the Nile Foundation.

4. Trusts:

a. Specific amount:

Upon termination of this Trust, the Trustee shall distribute the sum of \$25,000.00 to the Supreme Temple, Daughters of the Nile Foundation. Grantor further directs that the Trustee shall pay such specific amount solely from assets that constitute "Income In Respect of a Decedent" within the meaning of IRC § 691, then from other income of the Trust estate and if said other income is insufficient, then from the other assets of the Trust estate.

b. Part of the assets:

Upon termination of this Trust, the Trustee shall distribute an undivided one-half share of the residue of the Trust estate to the Supreme Temple, Daughters of the Nile Foundation. Grantor further directs that the Trustee shall pay such remainder share solely that constitute "Income In Respect of a Decedent" within the meaning of IRC § 691 and then from the assets of Trust estate.

5. Contingent gifts:

A typical distribution would be:

Upon the death of the Grantor, this trust shall terminate and the Trustee shall pay the

principal and accrued income, if any, of this trust to Grantor's child absolutely in fee simple free from trust. In the event Grantor's child is not living at the time of the death of the Grantor, then the gift to such deceased child shall lapse and the Trustee shall pay the principal and accrued income, if any, of this trust to the Supreme Temple, Daughters of the Nile Foundation.

NOTE:

The policy of the Foundation is that any gift to the Foundation will be added to the permanent endowment funds. If you want to have the entire amount go to the Shriners Hospitals for Children®, you would need to add that language to your bequest. For instance, the provision might read in your Will as follows:

I give, devise and bequeath an undivided 25% of the residue of my estate to the Supreme Temple, Daughters of the Nile Foundation to be added to the Convalescent Relief Account of the Foundation for distribution to the Shriners Hospitals for Children®.

LAND DONATION CHECKLIST - NOT FROM ESTATES

BEFORE ACCEPTING A GIFT (clear title, NO debt, NO environment issues, and ready marketability):

- _____ Receive written communication from donor or agent as to their intent to make the gift. They also need to provide the legal description of the property at this time.
 - _____ Written agreement/understanding with donor that donor will pay for related expenses of transfer, if gift is not accepted.
 - _____ Appraisal done by and paid by donor (appraisal copy to the Foundation)
 - _____ Physically observe the real estate (when possible)
 - _____ Investment Committee to consult with real estate agent(s) to determine the potential value and marketability
 - _____ Order title search on the property. Determine the transferability and potential problem areas from such a search. Verify there is NO debt.
 - _____ Order Phase I environmental site assessment. Such assessment should, at a minimum, include inquiry into the following areas:
 - 50-year title history
 - Aerial photographs and Sanborn Fire Insurance maps
 - Existence of Federal, State, and local statutory environmental clean-up liens.
 - Review of Government records of sites where there have been releases that are likely to cause contamination at the site.
 - Visual inspection of the site and immediately adjacent sites, including investigation into chemical use, storage, treatment and disposal practices at the site and adjacent sites
 - On-site interview
 - Asbestos
 - Radon
 - Lead-based paint
 - Underground and above ground storage tanks. They may wish to contact the fire marshal to determine the location of all such fuel oil tanks
- It is important to ask the vendor doing the Phase I research and testing to provide a certificate of insurance which verifies a minimum of \$1 million of insurance and indemnification coverage

ACCEPTING GIFT:

- _____ Acceptance of gift by Investment Committee (via fax or e-mail vote)
- _____ Approve leases (if any)

AFTER ACCEPTING GIFT AND BEFORE SELLING THE GIFT:

Enter into the following agreements with the donor:

- _____ Fund Agreement, to be reviewed by Foundation attorney, if applicable (if a restricted donation either by purpose or time)
- _____ Subsequent expenses reimbursement and fee agreement (if not covered in pre-acceptance agreement)
- _____ Deed execution
- _____ Title insurance policy
- _____ Obtain liability coverage for the site until sold
- _____ Record deed
- _____ Receipt issued for gift

PREPARING TO SELL THE GIFT:

- _____ Investment Committee approve selling price range (via fax or e-mail vote)
- _____ Contract with real estate agent to sell property

AFTER SELLING THE GIFT:

- _____ Place sale proceeds into Foundation Endowment fund (net of expenses, commissions and fees)
- _____ File Form 8282 with the IRS (if sold within two (2) years of gift date and if original gift was over \$5,000)
- _____ Cancel liability coverage

**GENERAL GUIDELINES FOR SUBORDINATE TEMPLES
WHEN CONDUCTING FUNDRAISING EVENTS**

When holding fundraising events with some or all of the proceeds going to the Foundation (Convalescent Endowment Fund and/or Convalescent Relief Fund), the benefit to donors is the ability to claim charitable contributions for tax purposes. It is important to note that only the part of the donation that is given to the Foundation is deductible. Therefore, it is important for Subordinate Temples to provide a receipt that shows the actual amount received, the cost of the item/meal being purchased, and the amount of the donation that represents a contribution to the Foundation.

EXAMPLES:

A Temple is selling tickets for \$20 to a dinner that costs \$15 with 50% of the proceeds going to the Temple and 50% of the proceeds going to CEF.

In the advertisements, the Temple can state:

50% of the proceeds will be given to the Daughters of the Nile Foundation for the benefit of Shriners Hospitals for Children®

The ticket or receipt must contain a statement pertaining to the charitable contribution such as:

The cost of the ticket is \$20. A contribution of \$2.50 from each ticket is given to the Daughters of the Nile Foundation. The Foundation is recognized as a tax-exempt 501(c)(3) organization and its Tax I.D. number and a copy of the Foundation's exemption letter are available upon request.

If an individual makes a bid of \$50 at a silent auction and the fair market value of the item is \$25, the donor may claim \$25 as a charitable contribution if all proceeds of the event are going to the Foundation. If 50% of the proceeds are going to the Foundation, the charitable contribution is \$12.50.

Receipts should note that proceeds are going to the Daughters of the Nile Foundation for the benefit of Shriners Hospitals for Children®

Receipts should also include a statement that a copy of the Foundation's exemption letter is available upon request.

The following pages are examples of receipts that may be used. Any questions may be directed to a Foundation Board Member, or via email at contact@donfdn.org . Best of luck in your fundraising efforts. Working Together, we can help the lives of children for many years to come!

Receipt 1

(Cash\Donated Auction Item and attending Event)

"[NAME]" EVENT

Donor/Business Name _____

Address _____

City/State/Zip _____

Contact Name _____

E-Mail Address _____

Donor's Signature _____

Date Received _____

Contribution Amount _____

Check No. _____

Item Description for Display and Bid Sheet (including any deadlines or restrictions):

Estimated Value _____

Our "[NAME]" Event starts at [TIME] and will be held at [LOCATION]. There will be a [DESCRIPTION OF EVENT, SUCH AS MEAL, LIVE AUCTION, ETC.] Tickets are \$ [PRICE] each.

Your donation to the "[NAME]" Event is greatly appreciated. [AMOUNT] Percent (XX%) of your donation goes to the Supreme Temple, Daughters of the Nile Foundation for the benefit of Shriners Hospitals for Children®. The Foundation is recognized as a tax-exempt 501(c)(3) organization and its Tax I.D. number and a copy of the Foundation's Exemption letter are available upon request. The estimated fair market value for the goods and services received is \$_____. Please retain this receipt as verification of the above donation in compliance with IRS regulations. You should consult your own tax advisor concerning the deductibility of the appropriate portion of your donation.

Ways and Means Chairperson

Receipt 2

(Cash and not attending)

"[NAME]" EVENT

Donor/Business Name _____

Address _____

City/State/Zip _____

Contact Name _____

E-Mail Address _____

Donor's Signature _____

Date Received _____

Contribution Amount _____

Check No. _____

Our "[NAME]" Event starts at [TIME] and will be held at [LOCATION]. There will be [DESCRIPTION OF EVENT, SUCH AS MEAL, LIVE AUCTION, ETC.] Tickets are \$ [PRICE] each.

Your generous underwriting donation to the "[NAME]" Event is greatly appreciated. [AMOUNT] Percent (XX%) of your donation goes to the Supreme Temple, Daughters of the Nile Foundation for the benefit Shriners Hospitals for Children®. The Foundation is recognized as a tax-exempt 501(c)(3) organization and its Tax I.D. number and a copy of the Foundation's Exemption letter are available upon request. Please retain this receipt as verification of the above donation in compliance with IRS regulations. You should consult your own tax advisor concerning the deductibility of the appropriate portion of your donation.

No goods or services were received in exchange for this donation.

Ways and Means Chairperson

Receipt 3
(Donated Auction Item and Not Attending)

“[NAME]” EVENT

Donor/Business Name _____

Address _____

City/State/Zip _____

Contact Name _____

E-Mail Address _____

Donor’s Signature _____

Date Received _____

Item Description for Display and Bid Sheet (including any deadlines or restrictions):

Estimated Value _____

Our “[NAME]” Event starts at [TIME] and will be held at [LOCATION]. There will be [DESCRIPTION OF EVENT, SUCH AS MEAL, LIVE AUCTION, ETC]. Tickets are \$[PRICE] each.

Thank you for your generosity in donating an item to the “[NAME] Event. [AMOUNT] Percent (XX%) of your donation goes to the Supreme Temple, Daughters of the Nile Foundation for the benefit Shriners Hospitals for Children®. The Foundation is recognized as a tax-exempt 501(c)(3) organization and its Tax I.D. number and a copy of the Foundation’s Exemption letter are available upon request. Please retain this receipt as verification of the above donation in compliance with IRS regulations. You should consult your own tax advisor concerning the deductibility of the appropriate portion of your donation.

No goods or services were received in exchange for this donation.

Ways and Means Chairperson

Receipt 4
(Purchaser of Auction Items)
“[NAME]” EVENT
[NAME] Temple No. ____
Daughters of the Nile

Date Purchased _____
Item Purchased _____
Amount Donated _____
Estimated Value of
Purchased Item _____

Thank you for making a donation by purchasing the above item at the “[NAME]” Event. [AMOUNT] Percent (XX%) of your donation goes to the Supreme Temple, Daughters of the Nile Foundation for the benefit Shriners Hospitals for Children®. The Foundation is recognized as a tax-exempt 501(c)(3) organization and its Tax I.D. number and a copy of the Foundation’s Exemption letter are available upon request. Please retain this receipt as verification of the above donation in compliance with IRS regulations. You should consult your own tax advisor concerning the deductibility of the appropriate portion of your donation.

Ways and Means Chairperson