



POLICIES
AND
PROCEDURES
MANUAL



DISTRICT 22 – D

May 2016



POLICIES AND PROCEDURES MANUAL

Foreword

Policies and Procedures Manuals are written to convey an understanding of the defined mission, stated purposes, and philosophical perspectives of an organization as written in its Constitution and By-Laws. An effective manual provides the members with guidelines pertaining to their authority, responsibility, and role, individually and collectively, within the organization. Well written manuals promote consistency, improve efficiency, and increase profitability for the organization.

This document is intended to be a reference for those who serve as the Board of Directors concerning their responsibilities and obligations and a statement of policy to guide them in administration and operation. It is to be used solely as a guideline because it has no quality or value, except that which is extended to it through the integrity of the Board Members, and it is not binding since it is subordinate to the Constitution and By-Laws.

The contents of this Policies and Procedures Manual may be amended at any meeting where there is a quorum present by a simple motion from any Board Member and the approval of it by a majority vote. Suggestions to improve its contents and enhance the efficiency of The Foundation are always welcome from any source but procedural change is made as stated above.

The procedures are largely traditional and a continuation of that which has been accepted to be good business practices. They have been designed in response to the perceived needs of the Local Lions Clubs with the intent to enhance their image in their respective communities and to enable them to render greater humanitarian service projects to improve the quality of life for all.

History

This Manual is the fifth edition of the Policies and Procedures of the Delaware Lions Foundation. The original manual was written idealistically and intended to be a directive for the Board of Directors to follow, based on anticipation, assumptions, and expectations. However, practicality soon revealed that we must operate at a functional level and keep in-step with the humanitarian services provided by the Local Lions Clubs within their respective communities. Thus, the contents of this Manual have evolved to be reflective of our mode of operation in actuality. What is presented herein is a general summary of the way we do things.

Acknowledgements

This Policies and Procedures Manual is written by PDG Charles E. “The Rev” Covington, Sr., with great assistance from Betty J. Ryder, Secretary of The Board, members of the Board of Directors, and various Committee Chairpersons, past and present.

www.delawarelionsfoundation.org

We are the Lions, Lionesses, and Leos of District 22-D
And by working together

“The Delaware Lions make a difference.....One life at a time.”



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POLICIES AND PROCEDURES MANUAL

NAME

“Delaware Lions Foundation, Inc.”

LOGO



TAGLINE

“Delaware Lions make a difference.....One life at a time.”

PREFACE

1. This Policies and Procedures Manual is to be viewed as a guide to facilitate an efficient administration and smooth operation of the Delaware Lions Foundation, Inc., which, hereafter may be referred to as “DLF” or “The Foundation.” Frequently the Board of Directors will be referred to as “The Board.”
2. The Policies and Procedures Manual is designed to complement The Foundation’s Constitution and By-Laws and Roberts “Rules of Order, Revised;” yet, it is subordinate to them. It is written to insure that the total operation of The Board is in compliance with the word and intent of the DLF Constitution and By-Laws.
3. This Policies and Procedures Manual attempts to define and delineate the duties and responsibilities of officers, chairpersons, and committees, to indicate who bears the responsibility for each sphere of operation, and to show how each contributes to make The Foundation function.
4. Since the Constitution and By-Laws is the core document to control the total operation of the Delaware Lions Foundation, the appointed Chairperson of the Constitution and By-Laws Committee shall be the Chairperson of the Policies and Procedures Manual, also.

UNITED WAY of DELAWARE

Use #9153 to designate “DLF” as the recipient of your gift through the United Way.



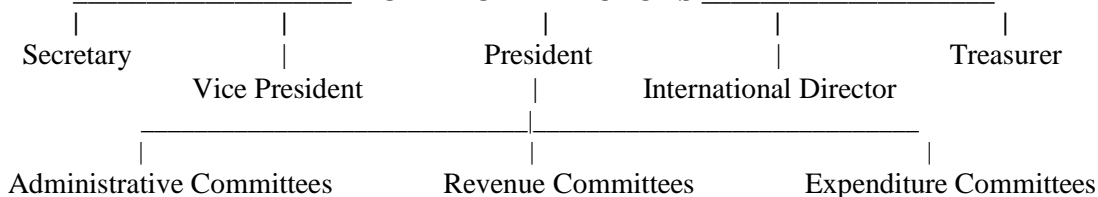
**LIONS CLUBS INTERNATIONAL
DISTRICT 22-D**

DELAWARE LIONS FOUNDATION, INC.

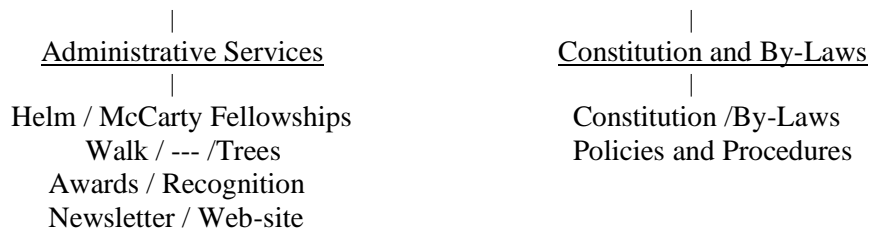
MEMBERSHIP

Each Lion Member of each Lions Club in District 22-D

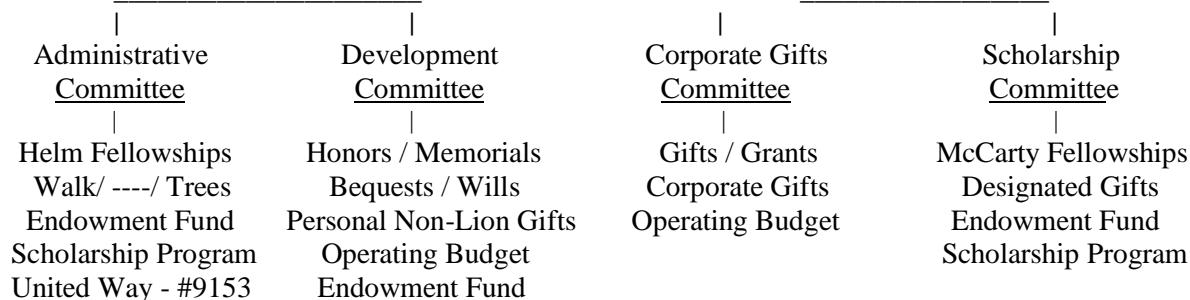
BOARD OF DIRECTORS



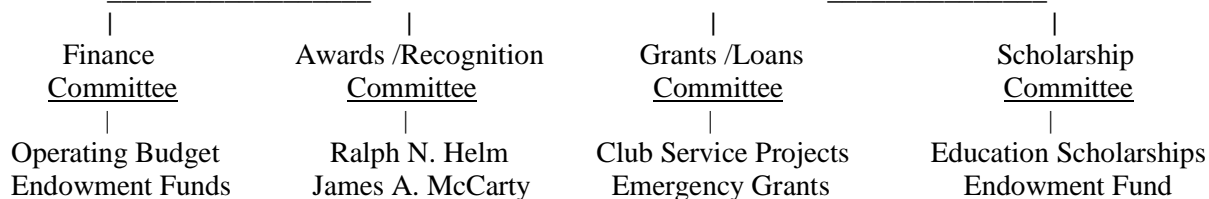
ADMINISTRATION AND CONTROL COMMITTEES



REVENUE COMMITTEES



EXPENDITURE COMMITTEES





POLICIES AND PROCEDURES MANUAL

MISSION

1. The mission of the Delaware Lions Foundation, Inc., is to support the Lions Clubs of District 22-D in the State of Delaware in their humanitarian service to Delawareans through matching grants and to provide annually educational scholarships for public High School seniors residing in Delaware.
2. The Delaware Lions Foundation, Inc., and its parent Lions Clubs within Delaware will promote awareness of sight and hearing issues, extend essential humanitarian service projects, grant financial assistance to needy persons, award educational scholarships, and support appropriate endeavors so that the quality of life is improved for all.
3. The Delaware Lions Foundation, Inc., will provide grants, loans, or technical assistance* to District Lions, Lioness, and Leo Clubs that they may be enabled to complete sight or hearing related projects or extend humanitarian service projects within their respective communities, which without Foundation support would not be accomplished; and will award annually educational scholarships for public High School seniors residing in Delaware.
4. The Delaware Lions Foundation, Inc., will establish and maintain an Endowment Trust Fund to generate a continuous income to complement Lions, Lioness, and Leo Clubs donations and other sources of income to finance the current Operating Budget and Club Service Projects; and an Endowment Fund to generate continuous earnings to provide financial support for the statewide educational Scholarship Program of District 22-D.

*Technical assistance is providing information on current, new, and innovative equipment designed for specific purposes or providing names of doctors and/or technicians who have volunteered to cooperate with Lions Clubs at reduced fees or offer specialized services.



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PURPOSES AND OBJECTIVES

1. To develop, establish, promote, and maintain a program of humanitarian service to Delawareans through the Lions Clubs of District 22-D;
2. To provide a responsible organization accountable for the administration of the finances of The Foundation for the purposes and objectives herein defined in order to achieve our stated mission;
3. To provide stewardship for all funds and equipment owned by The Foundation and to determine the most effective use of these assets;
4. To receive gifts, donations, and legacies from any source approved by the Board of Directors, distribute them equitably or invest them wisely, and use the earned income to accomplish the mission of sight and hearing conservation, humanitarian service projects, and educational scholarships;
5. To make gifts, grants, loans, and scholarships from its current operating budget and unrestricted monies in accomplishing the objectives and purposes of our stated mission and that of Lions Clubs International in the field of humanitarian service;
6. To give financial assistance through gifts, grants, or loans to the Lions Clubs of District 22-D and their sponsored Lioness and Leo Clubs to empower them to support or complete humanitarian service projects for Delawareans, which alone they cannot or may not accomplish, and to provide educational scholarships annually for high school seniors;
7. To establish, administer, and develop an Endowment Trust Fund that is large enough to generate sufficient earned income to complement annual Lions Club gifts and other donations to underwrite the Foundation's annual operating budget and its scholarship program;
8. To purchase, take, buy, own, hold, mortgage or otherwise lien real and/or personal property, and give, lease, sell, exchange, convey, transfer, or in any manner dispose of real and/or personal property in the State of Delaware, for the purpose of generating revenue for The Foundation;
9. To encourage service-minded people to serve in humanitarian service projects in their respective communities without personal financial rewards.



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ADMINISTRATION

1. When “The Foundation” is used it refers to and is synonymous with the “Delaware Lions Foundation, Inc.” When “The Board” is used it refers to and is synonymous with the “Board of Directors” of the Delaware Lions Foundation.
2. The Foundation shall operate on a fiscal year basis beginning July 1st each calendar year and ending June 30th the following year. The Board shall meet at least bi-monthly to conduct routine business.
3. Foundation monies shall be disbursed in payment of The Foundation’s obligations only by check and only on authority given by the Board of Directors. Normally all bills greater than \$50 are presented for payment at regular meetings of the Board of Directors. But, sometimes in specific instances it is not feasible to wait until the next Board Meeting for action because good business practices dictate that we should respond to each creditor in a timely manner. Therefore, when a Committee has discerned a need, has isolated an answer or product, and knows the costs, then its motion to purchase specific items should include a request to authorize payment of an amount up-to but not to exceed a stated dollar amount for the same when it is received and found to be in proper order.
4. All checks, orders for payment of money, notes, or other evidence of indebtedness issued in the name of The Foundation shall be signed by two of the three authorized signers – the President, the Treasurer, and the Secretary.
5. The Foundation’s ability to provide services, grants, matching funds, and loans will be determined by income generated by the Endowment Fund, annual donations received from the Lions, Lioness, and Leo Clubs, proceeds from special projects, and designated contributions from Non-Lions.
6. The Foundation will deposit all money received to the credit of The Foundation in such banks, trust companies, or other depositories as The Board may select.
7. The Foundation shall keep correct and complete Secretary’s books with minutes of Board of Directors’ meetings and records to indicate all income as either 50/50 for operations/endowment or 100% for a designated cause; and Treasurer’s records of accounts with sources of receipts, location of all deposits, identities of expenditures, and listing of all endowments.
See: “Secretary’s Report to Treasurer,” page 53
8. The Foundation shall file its permanent records with its Secretary, who at the annual meeting shall verify historic papers for the preceding year and the Registered Agent shall file its Incorporation Papers for the current year.
9. The Delaware Lions Foundation, Inc., State of Delaware has been classified by the Internal Revenue Service Code, Section 501 (c) (3), as a non-profit organization and a charitable tax exempt entity. All contributions to The Foundation are federal and state tax deductible.

OPERATION

1. The Delaware Lions Foundation is essentially a replication of the Lions Clubs International Foundation (LCIF) and is to the Local Clubs what LCIF is to the District or Multiple District. The Foundation does not conduct local community projects – it works solely with Local Clubs who request support to accomplish projects that are too extensive or too expensive to manage with local resources. However, The Foundation does grant financial assistance through educational scholarships to public High School seniors residing in Delaware.

2. The Foundation views itself as the first echelon of reserve support to assist any Delaware Lions, Lioness, or Leo Club in sponsoring any worthy project that will increase the quality of life for individuals in their community and enhance the image of Lionism through humanitarian service. The Local Club always serves as the catalyst to field the request, to investigate the magnitude of the problem, to develop a plan to meet the need, and to evaluate and bring together available local resources for the project. If local funds are insufficient, the Local Club may apply to The Foundation for financial assistance to accomplish the project.

3. Each Local Club requesting funds for a particular project must apply to The Foundation using the standardized “Request for Funds” application. The application must be completed in its entirety, which means that it must be staffed and processed by the Local Lions, Lioness, or Leo Club’s Board of Directors before being submitted for consideration.

All applications will be sent to the Grants and Loans Committee, who will review each request, and, if complete, present it for evaluation at the next Board of Directors meeting. After due consideration of the scope of the project needs, the Local Club’s situation, and Foundation money available for disbursement, The Foundation will give an appropriate response.

Each Local Club must have some level of financial commitment to the project before The Foundation will assist.

See: “Request for Funds,” page 45

4. When the project for which matching funds are requested is completed, the Local Club is expected to summarize what was accomplished by submitting a “Project Completion Report.”

See: “Project Completion Report,” page 46

5. The Foundation may in accordance with Paragraph 3 assist the Local Clubs in whatever projects they select with a few exceptions. But, The Foundation will not assist any Local Club in any of the following causes: (1) Capital Campaigns, (2) Research and Development, (3) Drug /Alcohol Rehabilitation, (4) Local Club scholarships, (5) Donations to Other Foundations, or (6) Out-of-State Residents, Projects, or Relief requests.

Note: “(5) Other Foundations” – A Grant may be given to a Lions Club that has joined with an “Other Foundation” and together they do a specific project to benefit that Club’s local community but no grant will be given as pass through money to be expended under another Corporate name.

6. The Foundation will establish annually the anticipated number and size of educational scholarships to be awarded in the fiscal year, subject to income received. The Scholarship Committee will disburse information concerning the James A. McCarty Memorial Scholarships to each public high school and charter school in Delaware, will receive applications from high school seniors for the same, will evaluate the applications using a Rubric to determine the worthy recipients, and with The Foundation’s President will decide who will present each Scholarship with a Certificate of Award.

7. All new material presenting The Foundation should list the International Director or Past International Directors residing in District 22-D. ID /PID Directors are the only Directors of The Foundation with an indefinite term and are contact persons for information.



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MEMBERSHIP

1. The Membership of the Delaware Lions Foundation shall consist of all the members in good standing of the Lions Clubs of District 22–D in Delaware.

BOARD OF DIRECTORS

1. The Delaware Lions Foundation is governed by a Board of Directors.
2. The Board of Directors shall be composed of twelve to fourteen (12-14) Directors, depending on the availability of a serving International Director (ID) and Past International Directors (PID). The Directors will be nine (9) Lion members who are divided into three (3) classes of three (3) each, the District Governor, the First Vice District Governor, the Immediate Past District Governor, and any serving International Director or Past International Director from District 22-D. Said ID and PIDs will serve, as advisors with full Director privileges to The Foundation. (See: paragraph #7 below.)
3. The ID, if any, and PIDs are predetermined by the Lions of MD 22. The District Governor, the First Vice District Governor, and the Immediate Past District Governor are predetermined by the Lions Clubs of District 22- D. The First Vice District Governor immediately after being elected District Governor and prior to the Annual Meeting of the Board of Directors of The Foundation in May shall appoint three Lions – one (1) Lion from each County – to serve as Directors for a term of three (3) years each. The newly appointed Directors to the Board shall be included in the written notice to call the Annual Meeting and shall be considered viable candidates for any office of The Foundation. However, the serving Board of Directors shall be the voting members for the election of officers.
4. Each Lion, who is appointed to serve as a Director, when appointed shall be a member in good standing of a Lions Club in good standing in the County from which appointed.
5. Each Director of the Board of Directors is eligible to hold any office or to chair any committee within the structure of The Board and shall have the privilege to speak, move, and vote without restriction concerning any matter that is under consideration.
6. The President, with the consent of the Board of Directors, may appoint non-director Lions to serve in specific roles to augment the various Committees of the Board and enhance the operation of The Foundation. Said named Board Appointees shall have unrestricted rights within the Committee to which appointed and the right to present their views and participate in the discussion when their Committee's report is before The Board but, during the deliberations of motion and/or vote, only the Directors shall have the right to participate. A Board Appointee or any guest Lion may address other issues before the Board under a "personal privilege."
7. The varying number of Directors will give a Past International Director (PID) from District 22-D the option not to serve as a Director by submitting to The Board a letter of rejection. A PID from a district other than District 22-D, who is a member in good standing of a Lions Club in District 22-D, has the privilege to become an Ex-Officio advisor to The Foundation by submitting a letter of request. As such, the PID will have voice privileges without the power to move or vote.



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OFFICERS

1. The Officers of the Delaware Lions Foundation shall be the President, the Vice President, the Secretary, and the Treasurer.
2. Any serving International Director (ID) from District 22-D and any Past International Director (PID) from District 22-D are ex-officio Directors of The Board of Directors and will serve as advisors to The Board with full Director privileges. Any PID who becomes a resident of Delaware, who is a member in good standing of a Lions Club in District 22-D, may become an advisor to The Board by submitting a letter of request.
3. The Chairperson of each Committee shall be a Director of The Foundation. The President shall appoint annually the chairperson and the members of each committee.

SELECTION OF OFFICERS

1. The First Vice District Governor immediately after becoming District Governor Elect in May and prior to the Annual Meeting of the Board of Directors of The Foundation shall appoint three Lions – one (1) Lion from each County – to serve as Directors for a term of three (3) years each. The newly named Directors shall be included in the written notice to call the Annual Meeting and shall be considered viable candidates for any office of The Foundation. However, the serving Board of Directors shall be the voting members for the election of officers.
2. The President, the Secretary, and the Treasurer shall be elected annually from among the Directors for the next fiscal year by nominations and a majority vote at the Annual Meeting of the Board of Directors in May of each year. The Vice President each year is the serving District Governor by Board Action. Each officer shall serve for a term of one (1) year which shall commence July 1st and terminate June 30th the following year. Any officer may serve consecutive terms, if nominated and elected.
3. The Board of Directors shall select a Lion within District 22-D to be the Registered Agent of The Foundation to receive correspondence and legal documents relating to incorporation, tax exempt status, taxes, annual tax reports and like data.

POLICIES AND PROCEDURES MANUAL

COMMITTEES

1. The Committees shall be of such a nature and in any number that the Board of Directors deems necessary to facilitate a smooth and efficient operation of The Foundation.
2. The serving Board of Directors shall determine the purpose, sphere of operation, assigned duties, and specific responsibilities of each Committee needed to accomplish the stated Mission of The Foundation.
3. The chairperson and the members of each Committee shall be appointed by the President at the first Board of Directors meeting of the fiscal year. The chairperson of each Committee shall be a Director. The President, with the consent of The Board, may appoint any number of non-director Lions at any time to serve on named committees to enhance the committees' effectiveness.
4. Each committee will function independently of other committees. Their sole power resides in the formation of recommendations that the Chairperson will present to the Board for consideration and disposition. Exception to this rule: if for expediency or time restrictions, the Board may authorize a committee to finalize the action on a particular matter and report in detail at the next Board meeting.

APPOINTEES

1. The President, with the consent of the Board of Directors, may appoint non-director Lions to serve in specific roles to augment the various Committees of The Board. Each named Board Appointee shall have unrestricted rights within the Committee to which appointed and the right to present their views and participate in the discussion when their Committee's report is before The Board for action but only The Board Members shall have the right to participate during the deliberations of motion and vote. A Board Appointee may address other issues before the Board under a "personal privilege."
2. "A Board Appointee may be named the person to coordinate a specific project and be recognized as the Chairperson of that subcommittee but the President shall name the Director that is being assisted and with whom the board appointee will coordinate all activity."

VACANCIES

1. Any vacancy in the offices of President, Secretary, or Treasurer shall be filled from within the Board of Directors by nominations and a majority vote of the Directors.
2. The District Governor shall appoint a replacement for any vacancy caused by a Director's inactivity, resignation, or death, unless the Director is an Ex-officio Director. The Lion that is appointed to fill the vacancy shall be a Lion in good standing from a Lions Club in good standing in the County in which the vacancy occurs and the appointment shall be for the unexpired term.
3. Any director who is absent three (3) consecutive meetings without justifiable cause will be judged to be inactive and will be sent a letter of notice. If that director is absent at the next meeting, the President will declare a vacancy in the Board of Directors and follow the Constitution and By-Laws to fill the vacancy.
4. Any board appointee vacancy within a Committee that occurs during the fiscal year may be filled by a new appointee, if the President deems a replacement is necessary.



POLICIES AND PROCEDURES MANUAL

FISCAL YEAR

1. The Delaware Lions Foundation shall operate on a fiscal year basis. The fiscal year shall begin July 1st of each calendar year and end June 30th the following year, coinciding with the fiscal year of Lions Clubs International.

MEETINGS OF THE FOUNDATION

1. An Annual Meeting of the membership of the Delaware Lions Foundation with the Board of Directors shall be held in May of each year when The Board meets to elect officers and conduct whatever business is necessary. The time, place, and date of this meeting will be determined by the serving President.
2. Regular Meetings of the Board of Directors shall be held every other month beginning in July of each year. A minimum of ten (10) days written notice by US Postal Service or electronic communications shall be given for each regular meeting of The Board.
3. Special Meetings of the Board of Directors may be called by the President or the District Governor at such time and place as may be necessary. Unless it is an emergency, a minimum of five (5) days written notice by US Postal Service or electronic communications shall be required for any special meeting of The Board. In a crisis situation or for expediency sake, the President may use electronic communications to call for a vote of the board on a specific matter outside of a regular board meeting. The President will present said action, the motion, and the vote at the next Board meeting as an addition to the minutes and the Secretary will record the same in the official minutes. However, electronic communications to conduct official business should be used as "An exception to the rule."
4. Each Director shall have unrestricted rights within The Board to present a position or view, to participate in the discussion, to make a motion, and to vote on any matter that is under consideration before The Board. Board Appointees may present their views and participate in the discussion when their Committee's report is before The Board for action or address other issues under a "personal privilege," but only Directors shall have the right to participate during the deliberations of motion and vote.
5. All decisions that are made at any meeting at which a quorum is present shall be carried by a majority vote of the Directors present and voting. On a close vote the President may vote with the minority to create a tie vote, but the President cannot vote a second time to carry the motion. A tie vote shall defeat the motion.
6. Each regular meeting of the Board of Directors shall be open for any Lion in good standing to attend as a guest. Any guest Lion may address The Board, if the President grants "Personal privilege."

QUORUM

1. A quorum for any meeting of the Board of Directors shall be seven (7) or eight (8) members present and voting, depending on the number of Past International Directors or International Director members residing in District 22-D. A vote is "Yes," "No," or "Abstain."

POLICIES AND PROCEDURES MANUAL

DUES AND FUNDING

1. The Foundation is funded primarily and maintained chiefly through voluntary gifts and contributions from Lions, Lioness, and Leo Clubs and their members in District 22-D and earned income from its Endowment Trust Fund. However, The Foundation will accept contributions from individuals, organizations, corporations, and foundations not associated with Lionism.
2. No dues shall be assessed to any Lions Club nor shall any dues be assessed of any Lion member for the purpose of supporting The Foundation; but any Lion may contribute individually either through a Club or directly to The Foundation.
3. In an effort to generate interest and garner new support for The Foundation by 100% of the Lions, Lioness, and Leo Clubs in District 22-D each year, the President, following the Annual Meeting, will contact the newly elected Club Presidents by letter to acquaint them with The Foundation's mission, to share a summary statement of the previous year's accomplishments, to present "Request for Funds" applications, to express appreciation for their donations, and to solicit their continued support for the ensuing year.
4. The Foundation will establish and maintain an Endowment Trust Fund to generate a constant flow of new income from interest and dividends to complement the donations received from other sources. The income received from the Endowment Trust Fund will be deposited in the Money Market Account. The portion designated for Operating Budget is unrestricted money to underwrite current expenses at the discretion of the Board. The portion designated for the Scholarship Program is restricted money for scholarships.
5. The Foundation has established the PID Ralph N. Helm Fellowship to garner new money for the current Operating Budget /Project Grants and the PID James A. McCarty Fellowship to garner new money for the educational Scholarship Program awards. Each fellowship has five levels of awards to recognize donors according to the gift amounts.
See: "Dues and Funding" - Paragraph 4 above
6. The Foundation will sponsor annually special fund raising projects with the support of the Local Lions, Lioness, and Leo Clubs in District 22-D. Presently, those projects are "Walk for Sight" and the "Parade of Trees." The President will appoint annually a chairperson for each special fund raising project. The money derived from these causes will be unrestricted money for the operating budget and project expenses. Residue money on 30 June beyond "0" Balance will be used to increase the Endowment Funds and allocated to each Fund according to the ratio.
7. The Foundation may receive gifts, donations, legacies, and so forth from any legitimate source at the discretion of The Board. The Development Committee and the Corporate Gifts Committee are working to present and provide the various instruments through which gifts may be given. The Delaware Lions Foundation is a 501 (c) (3) Charitable Tax Exempt Entity and all contributions to The Foundation are tax deductible. Each donor will receive an appropriate "Thank You" letter of appreciation, an "Acknowledgement" statement for IRS purposes, and a current DLF Flyer.
See: Letters and Statement, pages 57-59
8. Lions and Non-Lions may contribute to DLF through the United Way of Delaware by using the DLF identifier number "9153." Frequently the businesses that sponsor United Way of Delaware among their employees will make matching contributions.

DUTIES OF OFFICERS

The PRESIDENT

1. The President shall preside at all meetings of The Foundation with voting privileges when the vote is by ballot; or if there is a tie vote in the assembly, then the President may cast the deciding vote; or the President may vote with the minority to create a tie vote, but the President cannot vote a second time to carry the motion. A tie vote shall defeat the motion.
2. The President shall supervise the work and activities of The Foundation through appointed committees and shall require reports of each committee at each Board of Directors meeting.
3. The President shall appoint all committees of The Foundation and shall serve as an Ex-Officio member of each committee with voting privileges only when there is a tie vote.
4. The President, with the consent of The Board, may appoint non-director Lions to serve in specific roles and/or on specific committees to augment the Board of Directors and enhance the operation of The Foundation.
5. All checks, notes, or other evidence of indebtedness issued in the name of The Foundation shall be signed by two of the three officers – Treasurer, President, or Secretary.
6. The President shall call all meetings as provided in the Constitution and By-Laws.
7. The President shall deliver a written annual report to the outgoing District Governor in June of each year and at the first cabinet meeting of the incoming District Governor solicit direct support of The Foundation's program for the coming year. As a part of that report the President shall present Delaware Lions Foundation as a Lions Clubs International approved project and request that the Cabinet formally recognize it as an Agency of District 22- D and approve its corporate title in order that The Foundation may use the Lions logo on its materials and in its presentations.
8. In an effort to generate interest and garner new support for The Foundation by 100% of the Lions, Lioness, and Leo Clubs in District 22–D each year, the President, following the Annual Meeting, will contact the newly elected Club Presidents by letter to acquaint them with The Foundation's mission, to share a summary statement of the previous year's accomplishments, to present "Request for Funds" applications, to express appreciation for their donations, and to solicit their continued support for the ensuing year.
9. The President will serve as Chairperson of the Fund Raising Committee, even though its major duties are performed by subcommittees or by the Board of Directors.

The DISTRICT GOVERNOR

1. The District Governor, who is the Vice President of the DLF, shall preside at any and all meetings when the President is active but absent.

POLICIES AND PROCEDURES MANUAL

The DISTRICT GOVERNOR (Continued)

2. In the event of the President's resignation or an emergency resulting in the inability or failure of the President to serve, the District Governor shall call a Special Meeting of the Board of Directors and at that meeting elect a new President.
3. The District Governor shall receive from the President or Secretary each request for assistance from individuals or sources which did not come through or are not forwarded to a Local Club and the District Governor will be responsible to forward each request to a Lions Club in the area in which the request originated for follow-up and due process.
4. The District Governor shall appoint a replacement for any vacancy caused by a Director's inactivity, resignation, or death. The appointee shall be from the County which the Director represented and the appointment shall be for the unexpired term.
5. The District Governor shall notify the First Vice District Governor that immediately after being elected District Governor in May and prior to the Annual Meeting of the Board of Directors the District Governor Elect (DGE) shall appoint three Lions – one (1) Lion from each County – to serve as Directors for a term of three (3) years each and submit the appointments to the President.

The SECRETARY

1. The Secretary shall attend all meetings of the Board of Directors.
2. The Secretary shall take minutes of each and every meeting, record them in a computer file, and distribute a copy to each Director.
3. The Secretary shall perform all duties assigned by the President and/or the Board of Directors.
4. The Secretary shall maintain and hold in custody the general records of The Foundation, including records of minutes, attendance, and reports of the various committees.
5. The Secretary shall announce the call of each regular meeting of The Board by giving ten (10) days written notice by US Postal Service or electronic communications to each Director and Board Appointee.
6. All checks, notes, or other evidence of indebtedness issued in the name of The Foundation shall be signed by two of the three officers – Treasurer, President, or Secretary.
7. The Secretary receives all funds of The Foundation and will record both the source and the amount. Each contribution will be identified as (1) 50/50% for operations/endowment or (2) 100% for Operations /Service Projects, or (3) 100% for a designated cause.
8. The Secretary shall receive from the Treasurer a bi-monthly report of all new monies that The Foundation has received into its Checking Account either through "Direct Deposit" or is added through a lateral transfer from another financial institution and the Secretary shall reflect the source and the amount as a part of the Secretary's record.

POLICIES AND PROCEDURES MANUAL

The SECRETARY (Continued)

9. Contributions marked 50/50 for named Fellowships will include supporting data to indicate who is to be recognized as a Fellow or whether the Fellow to be named is pending. Income marked 100% for Operations /Service Projects will show the source. Income marked 100% for a designated cause will show the designated cause. Money received from any Lions Club that is not identified for either a Helm Fellow or a McCarty Fellow will be marked as “Unnamed” and held in escrow until the donor identifies it as project money or scholarship money; then it will be divided 50/50.

10. The Secretary shall deposit within a reasonable time all monies to the credit of The Foundation in the bank or depository selected by the Board of Directors. The Secretary will give the Treasurer the deposit slip and a copy of each check with an up-date of the “Secretary to Treasurer Report,” which will show that money as unrestricted for budget expenses or restricted to be escrowed for a designated cause.

11. The Secretary will track all “Unnamed /Escrowed” funds, periodically contact the Lions Club or person responsible for identifying the purpose for which they are to be used, and ascertain their decision relative to the same.

See: Spread Sheet, page 53

12. The secretary shall divide all contributors into three groups – (1) Lions Clubs, Projects, Honorariums, and Memorials, (2) Development gifts, and (3) Corporate contributions – and give the chairperson of each respective project or committee the name, address, and dollar amounts of each gift received. Money received from Non-Lions may be identified in any group.

13. The Secretary will send a “Thank You” letter of appreciation for each Fellowship, Memorial, Honorarium, or gift received from a Lions Club or Lion member. Committee Chairpersons will send a “Thank You” letter of appreciation for each gift received through their efforts with an “Acknowledgement” statement for IRS tax purposes and a current DLF Flyer.

See: Letters and Statement, pages 57-59

14. The Secretary will maintain a “Club Record Book” in which each Lions Club is listed. Each club record shall reflect (1) named Helm and McCarty awards which have been presented, (2) money designated by the club for either a Helm Fellow or a McCarty Fellow but currently unmanned, and (3) designated money identified for a club member but unused. This information will be posted on the DLF Website for Local Club Presidents and Secretaries to read.

15. The Secretary is a member of the Fund Raising Committee and assists the chairperson in collating information for presentation to Local Clubs.

16. The Secretary is also the secretary of the Awards and Recognition Committee to insure that each recipient receives the proper Fellowship Award and proper level of award. The Secretary shall maintain a constant supply of both PID Ralph N. Helm and PID James A. McCarty Fellow Certificates, seals, pins, and presentation folders, a running list of Fellows in each Fellowship with their designated awards, and a current list of undesigned contributions for which a Fellow may be named.

17. The Secretary shall petition Lions Clubs International to renew The Foundation’s license to operate under the jurisdiction of the Association of Lions Clubs.

POLICIES AND PROCEDURES MANUAL

The TREASURER

1. The Treasurer shall receive periodically from the Secretary a record of all monies that belong to The Foundation composed of the last deposit slip and a copy of each check with an up-date of the “Secretary to Treasurer Report,” which will show that income as unrestricted to be used for any budget expense or restricted to be escrowed for a designated cause
2. The Treasurer shall maintain three individual accounts – “Operating Budget,” “Helm Fellow Project Money,” and “McCarty Fellow Scholarships Funds” – for reporting. The Treasurer shall keep current records of each account with sources of receipts, locations of deposits, identities of expenditures, and account balances.
3. The Treasurer shall deposit all revenue received from the Endowment Trust Funds into the Money Market account for the Operating Budget and the Scholarship Program. Said revenue will be divided proportionately to be used for the current expenses of each cause at the discretion of the Board of Directors.
See: page 26, paragraph 4, and page 27, paragraph 4
4. The Treasurer shall give the Secretary a bi-monthly report of all new monies that The Foundation has received into its Checking Account either through “Direct Deposit” or is added through a lateral transfer from another financial institution and the Secretary shall reflect the source and the amount as a part of the Secretary’s record.
5. The Treasurer shall disburse monies in payment of The Foundation’s obligations only by check and only on authority given by the Board of Directors. All checks, notes, or other evidence of indebtedness issued in the name of The Foundation shall be signed by two of the three officers – Treasurer, President, or Secretary.
6. The Treasurer shall prepare and submit a financial statement at each Board of Directors meeting and an annual financial statement at each Annual Meeting of The Foundation, or more frequently if requested by the President or Board of Directors. The Treasurer’s Reports should show sources and amounts of income, unrestricted funds, amount of expenditures, restricted funds escrowed for each designated cause, and each Endowment Fund value.
7. When a grant or loan is approved by the Board of Directors and a designated amount has been awarded, the Treasurer will issue a check to the Applicant Club and give it to the Grants and Loans Committee chairperson for distribution.
8. The Treasurer shall give bond for the faithful discharge of the office in such sum and with such surety as determined by the Board of Directors. The premiums for such bond and surety shall be paid by The Foundation.
9. The Treasurer shall recommend, at least annually, to the Board of Directors the transfer of the 50/50 escrowed Endowment Funds from the Operating Budget to the appropriate Endowment Trust Fund. At the July meeting the Treasurer shall recommend to the Board of Directors the transfer of unrestricted money beyond a “0” balance budget. Each transfer recommended shall include a specific amount of money and the division of money between the two Endowment Funds according to the ratio.
10. The Treasurer will receive from the Secretary all new receipts that are to be escrowed for each designated cause. Those contributions will be held in escrow until they are disbursed as indicated. In the interim the escrowed funds will not be used for anything except for their designated purposes.



POLICIES AND PROCEDURES MANUAL

The BOARD OF DIRECTORS

1. Each serving International Director (ID) from District 22-D and any Past International Director (PID) from District 22-D are ex-officio directors of The Board. They will serve as advisors to The Board with full Director privileges.
2. The Board of Directors shall constitute the Executive Board of The Foundation and be responsible for the institution and execution of the policies of The Foundation, with full power to operate within the framework of the Certificate of Incorporation and the Constitution and By-Laws of the Delaware Lions Foundation.
3. The Board of Directors shall receive the reports and recommendations of each committee and render an appropriate response to each at each regular meeting.
4. The Board of Directors shall make all decisions that are binding upon The Foundation. It shall have the power to modify, over-ride, or rescind the decision or action of any Officer, Director, or Committee of The Foundation and may move to reconsider any previous decision of the Board.
5. The Board of Directors shall verify all bills and authorize all expenditures of money prior to disbursement of funds.
6. The Board of Directors shall select the Banks or Financial Institutions for the deposit of all funds received for The Foundation. It may be a single account but the treasurer should maintain for reporting three individual entries – “Operating Budget,” “Scholarship Program,” and “Endowment Fund.”
7. The Board of Directors shall establish and maintain an Endowment Trust Fund as a single entity in which are two named accounts – one designated “Helm Endowment Trust Fund” for the Operating Budget and the other designated “McCarty Endowment Fund” for the Scholarship Program. The Board shall be the Trustees of said fund.
8. The Board of Directors may receive gifts, legacies, contributions, and donations for The Foundation from any source. Also, The Board has the power to reject any one of the same.
9. The Board of Directors shall select the surety for the bonding of each officer of The Foundation who handles money.
10. The Board of Directors shall review the Endowment Trust Fund at each annual meeting of The Foundation to insure that no investment is “At Risk” or will move into an “At Risk” category.
11. The Board of Directors shall have the books, accounts, and operations of The Foundation reviewed or audited annually by a reputable firm and the resulting report available upon request from any Lion member.
12. The Board of Directors shall select the Registered Resident Agent for The Foundation and be responsible for filing the proper paperwork to register that person with the Secretary of the State.



POLICIES AND PROCEDURES MANUAL

The EXECUTIVE COMMITTEE

1. The Officers of the DLF shall constitute the Executive Committee.
2. An executive committee is usually empowered to handle the day-to-day operations of the organization. Their usual powers are defined in or limited by the Constitution and By-Laws or Letters of Incorporation; but special powers may be delegated by the Board of Directors and defined in the Policy and Procedures Manual.
3. The Executive Committee shall be granted the power to recognize anyone with a “Certificate of Appreciation” and on behalf of the corporate body of the DLF, may use portions of the escrowed Discretionary Fund to recognize worthy persons with a “Fellow Award. “The honored persons may be Lions or Non-Lions but they must have rendered specific outstanding service beyond expectations to the DLF. Said awards should be given publicly, preferably at the Annual DLF Fellowship Breakfast.
4. The Executive Committee will use the designated Discretionary Fund to purchase each award. This executive power should be used with prudent care in order that the honor of the award will not be diminished. The DLF does not have to honor someone every year but it should be alert to discern worthy service.
5. See: “Discretionary Fund,” page 37

The REGISTERED AGENT

1. The Registered Resident Agent of the Incorporation shall be a Lion in good standing in a Lions Club in District 22-D. That Lion will be selected by the Board of Directors and is the named contact person of The Foundation to receive correspondence and legal documents relating to The Foundation’s incorporation, tax exempt status, taxes, annual tax reports, and like data.
2. The Registered Agent is responsible to insure that the Incorporation papers are current and that the required State Franchise Tax and Internal Revenue Service “990 Forms” are filed annually.
3. The Registered Agent shall report in writing at the annual meeting a list of transactions during the last fiscal year that relate to the legal affairs of the DLF. The report shall include a copy of the IRS 990 Form for the last fiscal year and proof that each transaction has been completed.
4. The Registered Agent for the Delaware Lions Foundation is PDG Keith L. Thompson, Suite 100, 356 East Main Street, Newark, Delaware, 19711. His telephone number is 302-750-9447 or 302-731-5200.



POLICIES AND PROCEDURES MANUAL

CONSTITUTION AND BY-LAWS

1. The Constitution and By-Laws is the core document to control the total operation of the Delaware Lions Foundation. Therefore, the Board of Directors shall establish a Constitution and By-Laws Committee that shall maintain at all times a current copy of the Constitution and By-Laws of the Delaware Lions Foundation.
2. The Chairperson of the Constitution and By-Laws Committee is appointed annually by the President. The Committee is composed of three Lions from the Board of Directors at the discretion of the President and the Chairperson, one of which is a Past International Director, if a member of The Board. The president of the Board of Directors serves as an ex-officio member and may be a member.
3. Normally, the Chairperson of the Constitution and By-Laws Committee will serve within the Board of Directors as the parliamentarian to insure that official business is conducted properly and within the limits of its Constitution and By-Laws and the Policies and Procedures manual.
4. The Committee will review annually the Constitution and By-Laws to insure that they properly control the operation of The Foundation and allow for growth in its mission of humanitarian service within the Lions Clubs of District 22-D and for the development of educational scholarships in Delaware. It shall make recommendations to the Board of Directors concerning changes or amendments that should be made to keep the Constitution and By-Laws current with the operating procedures of the Board of Directors, or to facilitate the vision of the Lion members, or to enhance the effectiveness of The Foundation.

POLICIES AND PROCEDURES MANUAL

1. The Policies and Procedures Manual is to be viewed as a guide to facilitate an efficient administration and smooth operation of the Delaware Lions Foundation.
2. The Policies and Procedures Manual is designed to complement The Foundation's Constitution and By-Laws and Roberts "Rules of Order, Revised;" yet, it is subordinate to them. It is written to insure that the total operation of The Board is in compliance with the word and intent of the Constitution and By-Laws and to delineate the duties and responsibilities of each officer and committee, to indicate who bears responsibility for each sphere of operation, and to show how each contributes to make The Foundation function.
3. Since the Constitution and By-Laws is the core document to control the total operation of the Delaware Lions Foundation, the President of the Board of Directors shall appoint the Chairperson of the Constitution and By-Laws Committee to be Chairperson of the Policies and Procedures Manual, also.
4. The Committee will review annually both the Constitution and By-Laws and the Policies and Procedures Manual to insure that they properly control the operation of The Foundation and allow for growth in its mission of humanitarian service and the development of educational scholarships. It shall make recommendations to the Board of Directors concerning changes or amendments that ought to be made in either or both.



POLICIES AND PROCEDURES MANUAL

ADMINISTRATIVE SERVICES COMMITTEE

1. The primary purpose of the Administrative Services Committee is to present annually the mission and operating costs of The Foundation to the Lions, Lioness, and Leo Clubs of District 22-D and their individual members. A second duty is to raise sufficient money to pay the current operating budget and scholarship program expenses and assist Local Clubs in their humanitarian service projects.

2. Another purpose of the Administrative Services Committee is to coordinate and manage committees and subcommittees of the Board related to administration, operation, fund raising activities, service projects, and personal recognition.

3. The President of The Foundation is the chairperson of the Administrative Services Committee and the Secretary is the secretary. Any number of Directors or Lions may be appointed as members to serve in specific roles according to the discretion of the President.

4. The President will present a written report at the first cabinet meeting of the incoming District Governor to solicit financial support of The Foundation's program for the coming year and to request that each Cabinet Member share with others both our needs and our story of projects assisted.

5. In an effort to generate interest and garner new support for The Foundation by 100% of the Lions, Lioness, and Leo Clubs in District 22-D each year, the President, following the Annual Meeting, will contact each newly elected Club President by letter to acquaint them with The Foundation's mission, to share a summary statement of the previous year's accomplishments, to present the two Fellowships available to recognize their Lions, to give "Request for Funds" applications, to express appreciation for their donations, and to solicit their continued support for the ensuing year.

Note: When presenting the PID Ralph N. Helm Fellowship for the Operating Budget and the PID James A. McCarty Fellowship for the Scholarship Program special care should be taken to present each cause individually and to state that the option to choose between them is solely a Local Club's decision. The bottom line is the honor and recognition that the local Lion receives and the financial assistance that The Foundation receives.

6. The Foundation will sponsor annually special fund raising projects with the support of the Local Lions, Lioness, and Leo Clubs in District 22-D. Presently, those three projects are "Walk for Sight" and the "Parade of Trees." The President will appoint annually a chairperson for each special fund raising project. The money derived from these causes will be unrestricted money for the operating budget and project expenses. Residue money on 30 June beyond "0" Balance will be used to increase the Endowment Funds and allocated to each Fund according to the ratio.

7. Fund raising committees of the Administrative Services Committee are designated for activities such as the President's letter to Lions Clubs, "Walk for Sight," and "Parade of Trees." Promotional committees are Awards and Recognition program, Newsletter, and Website. Ad Hoc committees with limited duration may be named at any time in response to a specific situation or to perform specifically assigned duties.



POLICIES AND PROCEDURES MANUAL

ADMINISTRATIVE SERVICES COMMITTEE (Continued)

8. Each correspondence from The Foundation to the Local Clubs, non-lion donors, or corporations should include a current DLF Flyer or bound Development Brochure that favorably presents The Foundation's mission and current accomplishments.
9. See Addenda:
 - PID Ralph N. Helm Fellowships /PID James A. McCarty Fellowships, page 14
 - "Walk for Sight" and "Parade of Trees," page 30
 - President's Letter to Lions Clubs, page 40
 - President's Letter to District Cabinet, page 40
 - Newsletter, page 23
 - Website, page 24
 - Awards and Recognition Program, page 25

NEWSLETTER

1. The purpose of the Newsletter is to report the activities of the Delaware Lions Foundation to the Lions, Lioness, and Leo Clubs of Delaware and to as many persons in the State as possible to pique their interest in humanitarian services and educational scholarships.
2. The Chairperson of the Newsletter is appointed annually by the President. The chairperson may be a Director or Board Appointee and may use Lions, Lioness, Leos, or non-Lions to assist in writing articles to promote the good work that The Foundation is doing throughout Delaware.
3. The Newsletter should be published and distributed quarterly and should include a message from the President, projects approved, Fellowships awarded, clubs recognized, and occasionally reports from the various committee chairpersons.
4. The Newsletter should be proof read by the President or Secretary prior to distribution to assure that all information is accurate and meets privacy concerns of all.
5. The Newsletter should be distributed to the President and Secretary of each club, the District Governor, the Vice District Governors, each District Officer down to the Zone Chairpersons, each Past District Governor in District 22-D, and the non-Lion contributors to The Foundation. Distribution may be disseminated through the U.S. Postal Service or by electronic communications



POLICIES AND PROCEDURES MANUAL

WEBSITE

www.delawarelionsfoundation.org

1. The purpose of the Delaware Lions Foundation Website on the Internet is to present and promote the Delaware Lions Foundation among the Lions Clubs of Delaware and to share their humanitarian services to the viewers of the world.
2. The Chairperson of the Website is appointed annually by the President. The chairperson may be a Director or Board Appointee and may use Lions, Lioness, Leos, or anyone willing to assist in writing, creating, and maintaining the Website for The Foundation.
3. The DLF Website shall contain at a minimum a list of the current officers, a list of the current directors, the most recent President's letter to the Lions Clubs, actual copies of the forms to be used by the clubs or others to provide a donation or to request funds for assistance, a brief history of the organization, current news /events and activities to promote The Foundation, current database of both Ralph N. Helm Fellows and James A. McCarty Fellows for club presidents and secretaries to monitor individual Lions' awards, and other items deemed necessary by the Website Chairperson, The Foundation President, or the Board of Directors. No private information about any Director, Lion, or other person may be posted without the written permission of that person.
4. The DLF Website shall be updated as needed but at least annually to reflect the change in Directors, Officers, Committees, and Lions Clubs' members' status.
5. The Website Chairperson shall obtain approval from the President and/or the Board of Directors before making any major changes in either the design or the content of the DLF Website.
6. The Delaware Lions Foundation Website can be found on the Internet at:

www.delawarelionsfoundation.org

7. The District 22-D Website can also be accessed from the following Website:
www.golions22d.org

AWARDS AND RECOGNITION PROGRAM

1. The Foundation established the PID Ralph N. Helm Fellowship in 1992 to garner new money for the current Operating Budget and the PID James A. McCarty Fellowship in 2004 to garner new money for the Scholarship Program. Both Fellowships are parallel and have identical levels of awards to recognize individuals according to the gift amounts. In 2014 the Foundation granted the Executive Committee the power to present an award of any level to a person who has or persons who have rendered selfless service above and beyond reasonable activity to enhance the stature of The Foundation.
2. The Awards and Recognition Committee is actually a sub-committee of the Administrative Services Committee with a named chairperson. Its purpose is to prepare and distribute the awards of honor to each Lion, Lioness, Leo, or other person who is designated as a PID Ralph N. Helm Fellow or a PID James A. McCarty Fellow.
3. The Awards and Recognition Committee is appointed annually by the President. The President and the Secretary of the Board are members of this Committee. The Secretary of the Foundation serves as Secretary of this Committee and provides the base information concerning each award.
4. Each recipient named as a Fellow will be presented publicly a certificate and an appropriate level lapel pin.
5. Each Fellowship has five levels of awards to recognize individuals according to gift amounts: \$100.00 contribution – bronze; \$250.00 contribution – silver; \$500.00 contribution – gold; \$1,000.00 contribution – Diamond; and \$1,000.00 increments – Progressive Diamonds.
6. An award of any level may be selected separately and presented as an award of that magnitude or awards may be issued in succession as progressive awards – for a \$100.00 gift the bronze will be given, for an additional \$150.00 gift the silver will be added, for an additional \$250.00 gift the gold will be added, etc. To be the recipient of all five awards a minimum gift of \$2,000.00 must be given.
7. The Secretary shall be responsible to insure that each recipient receives the proper Fellowship Award and proper level of award. The Secretary shall maintain a constant supply of both PID Ralph N. Helm and PID James A. McCarty Fellow Certificates, seals, pins, presentation folders, a running list of Fellows in each Fellowship with their designated awards, and a current list of undesigned contributions for which a Fellow may be named.
8. The Chairperson is responsible to prepare and distribute a certificate for each named Fellow and insure that each Local Club receives the award for each named Fellow in a presentation folder with the appropriate level Fellow Certificate, seal, and pin.
9. The Secretary shall keep two current lists – a list of PID Ralph N. Helm Fellows and a list of PID James A. McCarty Fellows – for each Lions, Lioness, and Leo Club and the Fellows it has sponsored. Each list of Fellows shall be readily available at each Board of Directors' meeting and to any Lion member that requests to review the information.



POLICIES AND PROCEDURES MANUAL

FINANCE COMMITTEE

1. The Finance Committee Chairperson and its Committee members will be named annually at the discretion of the President.
2. The Finance Committee's primary duties are (1) to draft and submit to the Board of Directors a proposed annual Operating Budget based on past performance, projected income, and the current expenses of The Foundation and (2) to make recommendations to The Board concerning the investment of endowment funds.
3. The proposed annual operating budget is based on the historical data of Lions Clubs' gifts for the previous two years, the average income from DLF sponsored fundraisers for the previous two years, and the anticipated Endowment Trust Fund interest for the ensuing year.
4. At the end of the year when the Finance Committee and the Treasurer are drafting the new annual operating budget, if there are surplus unrestricted funds in the Operating Budget, which are beyond escrowed amounts and immediate anticipated needs, then they shall recommend that the excess money be transferred to enlarge the corpus of Endowment Trust Funds. The Board of Directors shall decide what amount of money, if any, will be transferred to enlarge the corpus of each Endowment Trust Fund. The division of the divestiture between the two funds will be based on the ratio of the accounts on 30 June of the previous year.
5. The Endowment Trust Fund is a single entity for two causes – Operation/Service Projects and Educational Scholarships. Therefore, the Finance Committee shall structure the Endowment Trust Fund to show separately the investments on deposit for both the Operating Budget and the Scholarship Program and design the Money Market accounts as holding accounts and/or checking accounts for each.
6. The Finance Committee shall keep a current list of all investments in the Endowment Trust Fund with a delineated description of each investment and the amount designated for each cause.
7. The Chairperson shall make recommendations to The Board of Directors concerning the investment of endowment funds. Each recommendation shall include a specific amount of money, a specific government secured or Low Risk instrument of investment, and a specific banking institution.
8. The Finance Committee shall review the total amounts deposited or invested in each financial institution and make timely recommendations to the Board of Directors that will insure no Foundation money is ever "At Risk" or will move into an "At Risk" category.
9. The Finance Committee shall review periodically the Foundation's statement of assets and liabilities and support the Board of Directors in developing a sound plan to enlarge the endowment fund to support the Operating Budget and the Scholarship Program.
10. The Finance Committee shall submit a full disclosure concerning invested funds to the Board of Directors at the Annual Meeting of The Foundation as a part of the Treasurer's annual report.
11. See: "Proposed Operating Budget," page 41.



POLICIES AND PROCEDURES MANUAL

OPERATING BUDGET

1. The Board of Directors shall establish an Operating Budget Checking Account and/or Money Market Account in a bank, financial institution, or depository of their choice, which shall be used to handle the current operating expenses of The Foundation.
2. The Administrative Services Committee is responsible to present annually the mission, purpose, and operating costs of The Foundation to the Local Clubs and to raise sufficient money to pay the current operating expenses of The Foundation.
3. The Board of Directors has established the PID Ralph N. Helm Fellowship as the primary source of funds to discharge the expenses of the Operating Budget. This will be complemented by the net income from annual special fund raising projects.
4. The primary sources of money for the Operating Budget are from the 50% division of new receipts from Local Clubs and individual Lion members for PID Ralph N. Helm Fellowships; 100% of Memorial gifts or Honorary donations unless designated for specific causes, 100% of income generated from the Endowment Trust Fund for Operating Budget; 100% of any money designated for current expenses; and 100% income from special fund raising projects.
5. The Secretary will divide all new receipts from Local Clubs and individual Lion members for PID Ralph N. Helm Fellowships into two equal parts – one half designated for the current operating expenses and the other half for the corpus of the Endowment Trust Fund for Operating Expenses.
6. The revenue derived from the investment of the corpus of the Endowment Trust Fund for the Operating Budget will be deposited directly into the Money Market Account of the Operating Budget as unrestricted money to provide support for any cause or project deemed worthy at the discretion of The Board, whether the cause is a line item in the budget or something that is subsequently presented for consideration.
7. If, at the end of the year, there is a surplus of unrestricted money in the Operating Budget beyond commitments or immediate anticipated needs, then the Board of Directors upon the recommendation of the Finance Committee shall designate that that balance be used to enlarge the corpus of the Endowment Trust Fund.
8. The Foundation's ability to provide matching funds to Local Clubs and render assistance with their service projects is determined solely by the annual income received from whatever source.
9. The Foundation will always operate the Operating Budget within a balanced budget and in no circumstance shall it enter into deficit spending for Operations or borrow against its Endowment Trust Fund for any cause. If there is a short fall of income, then all budget line items and responses to "Request for Funds" will be adjusted according to the unrestricted income available at that time or conditional commitments may be made subject to receipt of new money.
10. See: "Dues and Funding," page 14, and "Money Flow Cycles," page 38



POLICIES AND PROCEDURES MANUAL

SCHOLARSHIP PROGRAM

1. The Board of Directors shall establish a Scholarship Program Checking Account and/or Money Market Account in a bank, financial institution, or depository of their choice, which shall be used to handle the educational Scholarship Program of The Foundation.
2. The Board of Directors has created and sponsors a statewide Delaware Lions Foundation Scholarship Program and has established the James A. McCarty Fellowship as the primary source of funds to operate the Scholarship Program.
3. The Administrative Services Committee with the assistance of the Scholarship Committee will present annually to the Lions Clubs of Delaware the Scholarship Program as a part of the mission and operating costs of The Foundation. It will present the James A. McCarty Fellowship as an appropriate way for Clubs to recognize worthy Lions.
4. Funds to operate the Scholarship Program are from the 50% division of new receipts from Local Clubs and individual Lion members for PID James A. McCarty Fellowships; 100% income generated from the Endowment Trust Fund for the Scholarship Program; 100% of any money designated for current scholarships; and 100% income from any special fund raising project which may be held for this cause.
5. The Secretary will divide all new receipts from Local Clubs and individual Lion members for James A. McCarty Fellowships into two equal parts – one half being designated for the current Scholarship Program and the other half for the corpus of the Endowment Trust Fund for the Scholarship Program.
6. The income derived from the investment of the corpus of the Endowment Trust Fund for Scholarship Program will be deposited directly into the Money Market Account of the Scholarship Program as restricted money to be used for current scholarships upon recommendation of the Scholarship Committee to the Board of Directors.
7. If, at the end of the year, there is a surplus of money in the Scholarship Program in either the Operating Budget or the Money Market Account beyond commitments, then the balance shall be used to enlarge the corpus of the Endowment Trust Fund for the Scholarship Program.
8. The Foundation's ability to provide financial assistance to help worthy youth extend their education is determined solely by the annual income received from whatever source for this cause.
9. The Foundation will always operate the Scholarship Program within a balanced budget and in no circumstance shall it enter into deficit spending or borrow against its Endowment Trust Fund. If there is a short fall of income, then all new scholarships will be adjusted according to the money available at that time or the number of scholarships awarded that year may be reduced.
10. See: "Dues and Funding," page 14
"Money Flow Cycles," page 38



POLICIES AND PROCEDURES MANUAL

ENDOWMENT TRUST FUNDS

1. A corpus of money will be maintained as an Endowment Trust Fund – a single entity for two causes – Operation and Education. The purpose of the Endowment Trust Fund is to generate continuous revenue from interest and/or dividends to complement contributions from Lions, Lioness, and Leo Clubs and money from other sources to support The Foundation’s annual Operating /Service Projects Budget and its educational Scholarship Program.
2. For all intents and purposes the Endowment Trust Fund is an irrevocable Endowment Trust Fund which is invested and administered by The Directors who are the Trustees for The Foundation.
3. The corpus of each Endowment Trust Fund is restricted and cannot be invaded, diverted, used as security for loans, or expended in whole or in part at any time for any cause. Any subsequent money deposited into either fund from whatever source shall become a part of the corpus.
4. The income derived from the investment of each corpus will be deposited directly into the Money Market account of either the Operating Budget or the Scholarship Program. All revenue from the Endowment Trust Funds is money to be used for the current expenses of each cause at the discretion of the Board of Directors.
5. Funds to enlarge the Endowment Trust Fund for Operating /Service Projects Budget will come from the 50% division of new receipts from sponsor Lions, Lioness, and Leo Clubs and individual Lion members for Ralph N. Helm Fellowships, 100% of each Memorial gift unless designated for a specific cause, 100% of each gift or bequest that is not specifically designated for a particular cause, and a proportional part of year-end divestiture of surplus unrestricted money in the Operating Budget.
6. Funds to enlarge the Endowment Trust Fund for the educational Scholarship Program will come from the 50% division of new receipts from sponsor Lions, Lioness, and Leo Clubs and individual Lion members for James A. McCarty Fellowships, 100% of funds received from non-lions and corporations designated for this specific cause, 100% of any gift specifically designated for this cause, and a proportional part of year-end divestiture of surplus unrestricted money in the Operating Budget.
7. The corpus of the Endowment Trust Funds will be enlarged by money raised through the “0” balance budget divestiture of unrestricted funds, the Development Committee, the Scholarship Committee, and designated gifts. Upon recommendation of the Finance Committee, the Board will decide the division of the divestiture between the two funds based on the ratio of the accounts on 30 Jun of the previous year.
See: “Finance Committee,” page 26, paragraph 4
8. The treasurer will receive from the Secretary all new receipts with the dollar amounts designated for each cause – Operating, Scholarship, or Endowment. The contributions marked for the Endowment Trust Fund will be held in escrow until they are invested periodically as indicated. The Escrowed Funds will not be used for anything except for their designated purposes.
9. See: “Money Flow Cycles,” page 38
“The Endowment Trust Fund – Control Document,” page 39



POLICIES AND PROCEDURES MANUAL

FUND RAISING ACTIVITIES

1. The Foundation will sponsor annually special fund raising projects with the support of the Local Lions, Lioness, and Leo Clubs in District 22-D. Presently, those projects are “Walk for Sight,” and the “Parade of Trees.”
2. The President will appoint annually a chairperson for each special fund raising project. The money derived from these causes will be unrestricted money for the operating budget and project expenses. Residue money on 30 June beyond “0” Balance will be used to increase the Endowment Funds and allocated to each Fund according to the ratio.
3. The chairperson of each fund raising project will write a Letter of Appreciation to each Tree Sponsor and voice our Thanks for their gift to the Delaware Lions Foundation.

“WALK FOR SIGHT”

1. The purpose of the “Walk for Sight” project is to raise money to complement other revenues used to pay current expenses of the Operating Budget.
2. The event site and date will be recommended by the Project Chairperson and determined by the Committee. A report will be given by the Chairperson at each Board meeting.
3. The “Walk for Sight” Chairperson will write a letter to each Lions, Lioness, and Leo Club to outline site, date, and plans for the event and to solicit their support. Each Club will be asked to support DLF by having a walk team or sponsoring a youth group team to participate in the “Walk for Sight.”
4. It has been a practice of the “Walk for Sight” Committee to share the wealth by giving organized youth groups or teams a sliding scale percentage of their contribution to the “Walk for Sight” for their club projects.

“PARADE OF TREES”

1. The “Parade of Trees” is a win/win fund raising project for both the Local Lions Club and the DLF. The Local Club is entitled to promote its Club through activity flyers and name a Bronze Fellow or an Upgrade in return for the Application Fee and the DLF is entitled to distribute its activity flyers and is the recipient of the Application Fee and the donations received through the collection box.
2. Presently, the event sites are the Grotto Pizza restaurants in Kent and Sussex Counties. The event dates will be from Thanksgiving to New Year’s Day. Any number of Lions Clubs may sponsor a tree in each restaurant but in each location the named recipient must be a different charity
3. The Chairperson will inform each Local Club about the Parade of Trees in September and Grotto will publish information concerning the Parade of Trees with an application by mail to previous participants or on the internet in October.



POLICIES AND PROCEDURES MANUAL

DEVELOPMENT COMMITTEE

1. The purpose of the Development Committee is to present the purpose and the mission of The Foundation to Lions Clubs, civic organizations, and non-lions and to solicit monetary contributions in various ways. Any financial growth realized will enlarge the Operating Trust Fund's corpus.
2. The Chairperson of the Development Committee is appointed annually by the President from the Board of Directors. At the discretion of the President and the Chairperson the Committee is composed of any number of Lions, who are selected from The Board or the Lions Clubs of Delaware.
3. The money raised by the Development Committee will be unrestricted money to support the Service Projects in the Operating Budget. Any residue, which exists at the end of the fiscal year, will be designated to enlarge the Operating Trust Fund's corpus. However, any gift may be designated for a specific cause within the sphere of The Foundation's operation.
4. The Development Committee will develop procedures and structure a program for contacting and soliciting monetary contributions from individuals –Non-Lions, and other entities.
5. The Development Committee will assemble relevant materials relating to gifts, memorials, bequests, annuities, insurances, etc., to show each recipient the long-range benefits of participating. It will outline what material should be included in a presentation and what tangible items, such as brochures, will be given to each prospective donor.
6. The Development Committee will design personalized instruments for giving gifts and making bequests, whether current or deferred, to optimize funding to The Foundation. The Delaware Lions Foundation, Inc. is a 501 (c) (3) Charitable Tax Exempt Entity and all contributions to The Foundation are federal and state tax deductible.
7. The Development Committee shall keep a running list of solicitations made with the date, by whom, and a short statement of what happened. The Chairperson will report to the Board of Directors at regular meetings the number of contacts made and a summary statement of results.
8. The Chairperson of the Development Committee shall receive from the Secretary of The Board the name and addresses of each contact who responds with the dollar amounts received. The Committee Chairperson will send to each donor a "Thank You" letter of appreciation, on a separate page an "Acknowledgement" statement for IRS tax purposes, and a current DLF Flyer.
9. See: Presentation Packet Materials, page 55
Letter "B" and Acknowledgement Statement, pages 58 and 59



POLICIES AND PROCEDURES MANUAL

CORPORATE /FOUNDATIONS GIFTS COMMITTEE

1. The purpose of the Corporate /Foundations Gifts Committee is to present the purpose and mission of the Delaware Lions Foundation to Businesses, Corporations, and Foundations, and to solicit funds to support the grant program for new humanitarian Service Projects in the Operating Budget.
2. The Chairperson of the Corporate /Foundations Committee is appointed annually by the President from the Board of Directors. At the discretion of the President and the Chairperson the Committee is composed of any number of Lions, who are selected from The Board or the Lions Clubs of Delaware.
3. The money raised by the Corporate /Foundations Gifts Committee will be unrestricted money to support the Operating /Service Projects Budget. Any residue that exists at the end of the fiscal year will indirectly enlarge the Operating Trust Fund's corpus through the fiscal year-end divestiture of surplus unrestricted money in the Operating Budget.
See: "Operating Budget," page 27, paragraph #7
See: "Endowment Trust Funds," page 29, paragraph #5
4. The Corporate Gifts Committee will develop a program of procedural steps for soliciting gifts and grants from corporate entities and define what should happen at each step.
5. The Corporate Gifts Committee will design a short outline of what information should be included in a presentation and what tangible items, such as brochures, will be given to each prospective donor. The Delaware Lions Foundation, Inc. is a 501 (c) (3) Charitable Tax Exempt Entity and all contributions to The Foundation are federal and state tax deductible.
6. The Corporate Gifts Committee shall keep a running list of solicitations made with the date, by whom, and a short statement of what happened. The Chairperson will report to the Board of Directors at each regular meeting the number of contacts made and a summary statement of results.
7. The Chairperson of the Corporate Gifts Committee shall receive from the Secretary of The Board at each regular meeting the name and addresses of each contact who responds with the dollar amounts received. The Committee Chairperson will send to each donor a "Thank You" letter of appreciation, on a separate page an "Acknowledgement" statement for IRS tax purposes, and a current DLF Flyer.
8. See: Presentation Packet Materials, page 55
Letter "B" and Acknowledgement Statement, pages 58 and 59



POLICIES AND PROCEDURES MANUAL

GRANTS AND LOANS COMMITTEE

1. The purpose of the Grants and Loans Committee is to serve as the screening agent of The Foundation to process all “Requests for Funds” from the Local Clubs in District 22-D.
2. The Chairperson of the Grants and Loans Committee is appointed annually by the President of The Foundation and serves as the liaison person between the Local Club requesting financial assistance and The Foundation.
3. Each year immediately following the election of officers the President of The Foundation will include in the mailing to each Lions, Lioness, and Leo Club president two or three “Requests for Funds” applications, which list the current Grants and Loans Committee Chairperson.
4. Each Local Club requesting funds for a particular service project must apply to The Foundation using the standardized form, “Requests for Funds.” The application must be completed in its entirety, which means that it must be staffed and processed by the Local Lions or Lioness Club’s Board of Directors, before being submitted to the Grants and Loans Committee for consideration.
5. The Grants and Loans chairperson will review each application to insure it is completed in its entirety before it is presented to the Board of Directors. If there is a minor discrepancy or more information is needed in order to present the “Request for Funds” with adequate data to enable the Board of Directors to make a valid response, then the chairperson may call the project chairperson to resolve the question. Incomplete applications may be recorded and returned to the Project Chairperson without prejudice or the chairperson may call the project Chairperson and resolve the omissions.
6. Each completed “Request for Funds,” which is received in advance of The Board meeting, will be given an identification number, presented at the next meeting after receipt, evaluated singularly by the Board of Directors, and given an appropriate response. With the presentation of each application the Grants and Loans chairperson should make a statement or recommendation concerning what would be a reasonable or appropriate response in light of the scope of the project needs, the Local Club’s size, and available grant money for disbursement.
7. According to The Foundation’s present stance as stated in “Operation,” paragraph 5, The Foundation does not have unlimited funds to assist Local Club projects indiscriminately. Therefore, to insure fairness to all and equity in distribution, as a rule, The Foundation should not contribute in excess of 50% of the cost of any project; however, exceptions to the rule will be applied according to Club size, special project needs, and available grant money. Each Local Club must have some financial involvement in the project before The Foundation assists.
8. When an application is approved and a designated amount has been awarded the Treasurer will issue a check to the Applicant Club and give it to the Grants and Loans Committee chairperson, who will be responsible to mail it and a cover letter to the Club’s Secretary with a copy to the Club’s project Chairperson. The Club will be responsible to insure that the project is completed as outlined and the Club’s project Chairperson should complete the “Project Completion Report” with details of what the completed project means to the recipient and the community.

POLICIES AND PROCEDURES MANUAL

GRANTS AND LOANS COMMITTEE (Continued)

9. The Grants and Loans chairperson shall maintain a folder of all completed applications in numerical order and make them available for easy reference at each Board of Directors' meeting. The current running list of completed applications shall contain the following information: the Lions Club's name, nature and description of project, project's total cost, The Board of Directors' disposition of the request, and the date of The Board's action. An index of the applications will be included.

10. Since the Board has been overwhelmed with eyeglass assistance requests, we are establishing some guidelines to insure fairness to all clubs. In order to respond to the increasing applications and to eliminate some of the confusion concerning how much to award for a grant, the following will be added to our policy and procedures.

Grant Requests for funds to conduct eye examinations and to provide glasses beyond the Club's budget will be considered using different criteria than used for other Grant Requests. When the club has exceeded its eye exam and glasses budget for the year, it may apply for a grant. DLF will grant 100% of the deficit up-to one half of the club's original Eyeglass Program Budget. Grant Requests for assistance for eye exams and glasses should include the amount of the club's budget for eye exams and glasses. In order to assist the DLF in its budget management, Clubs should submit their Grant Requests for assistance with their Sight Program by the end of April in order to be considered at the May meeting, which is the last DLF Board Meeting of the fiscal year. In the event the budget overage is a financial burden on the club, the DLF Board may consider a grant larger than 50% of the club's eyeglass program budget.

Examples:

Club Eyeglass Budget	Actual Expense (End of May)	DLF Grant Amount (not to exceed 50% of Club Eyeglass Program Budget)
\$1,000	\$1,250	\$250
\$1,000	\$1,500	\$500
\$3,000	\$3,800	\$800
\$3,000	\$4,500	\$1,500
\$3,000	\$4,800	\$1,500
\$5,000	\$7,500	\$2,500
\$5,000	\$10,000	\$2,500
\$7,500	\$10,000	\$2,500
\$7,500	\$12,500	\$3,750

The Board would like to remind our clubs that the eye exam and eyeglass program is a core program of Lions Clubs and should be given preferential treatment in the budget. If a club finds that it is consistently exceeding its budget for this program, it is suggested that funds from other programs be reallocated to supplement the demand for this service or an additional fundraiser be established to provide supplemental funds for this program. The DLF will continue to offer assistance to the clubs when needed and does not want to see people in need denied exams or eyeglasses for lack of club funds.

If you have any questions about this revision to the policy or for information about requesting a grant from DLF, please contact any Board Member or the Grants and Loans Chairperson, PCC Ralph Schieferstein at 302.284.9730 or pcc.ralph@gmail.com.

See: "Request for Funds" page 45

"Project Completion Report" page 46



POLICIES AND PROCEDURES MANUAL

EMERGENCY GRANTS

1. **EMERGENCY GRANTS** are exceptions to the DLF Rules of Procedure: An Emergency Grant is a pure grant that requires no “Requests for Funds” application and no matching funds.
2. The Board of Directors has pre-authorized a “\$500.00 Emergency Grant” to be available when a crisis situation occurs or a disaster happens that severely affects many citizens in Delaware. When the need is known, the President, after conferring with the District Governor or the Zone Chairperson, will authorize the “\$500.00 Emergency Grant” to be given to the Lions Club nearest the disaster site.

A crisis situation is an event that affects many citizens of a town, zone, or region in Delaware.
3. The recipient Club should complete a “Project Completion Report” in detail for a record of what happened.
4. The DLF has purchased two “Emergency Banners” to identify who is rendering assistance. When the Local Club receives an Emergency Grant and sets-up its distribution tables to engage in service to others at the disaster site, the Club should prominently display the Delaware Lions Foundation banner to identify Lions as the source of help.

INDIVIDUAL REQUESTS

1. The Foundation does not respond directly to individual requests for financial assistance but no request received from any source will be ignored. The President will give to the District Governor each request for assistance which The Foundation receives directly from the website, an individual or other source that does not come through a Local Club. The District Governor will be responsible to forward the request to a Lions Club in the area in which the request originated for follow-up and due process.
2. The Foundation does not go into any community and do anything. It works solely with Local Lions, Lioness, and Leo Clubs, who always serve as the catalyst to field each request, to investigate the magnitude of the problem, and to develop a plan to meet the need. When the Club makes an application for assistance for the individual, then the Foundation will respond with a decision.
3. See: “Individual Request Referral,” page 54



POLICIES AND PROCEDURES MANUAL

SCHOLARSHIP COMMITTEE

1. The purpose of the Scholarship Committee is to assist the Administrative Services Committee in presenting annually the mission and goals of The Foundation to the Lions, Lioness, and Leo Clubs of District 22-D and their individual members and to raise sufficient money to fund the educational scholarship portion of the operating budget expenses.
2. The President shall appoint the Chairperson of the Scholarship Committee annually. The Committee will be composed of the chairperson and at least three other Lion members – preferably, six members with two members from each County of Delaware.
3. The Scholarship Committee shall propose to the Board of Directors the number of scholarships to be presented each year with a recommended amount for each, shall advertise the Scholarship Program throughout the State of Delaware; shall actively solicit applications through the high school guidance counselors; shall set the standards and requirements for eligibility of recipients, and shall determine the Rubric /criteria to evaluate the merits of each applicant.
4. After the deadline is reached the Scholarship Committee will select the winning applicants through the established rubric. The Scholarship Chairperson will notify each winner by letter and coordinate the presentation of the Certificate of Award at a School awards night or at an appropriate place and time. Each presentation should be made by a Director or a Board Appointee.
5. At the annual meeting of the membership of The Foundation in May, the Chairperson of the Scholarship Committee shall report to the Board of Directors the current year's activity. The report will include the number of applicants from each county, the number of scholarships awarded, the names of selected winners, and the high schools represented. Also, the Chairperson may include a recommendation concerning the number of scholarships to be awarded in May the following year with a recommended amount for each. The total amount recommended will be based on projected revenue from the Endowment Trust Fund and anticipated new McCarty Fellows.
6. In an effort to generate interest and garner new support for the Scholarship Program of The Foundation by 100% of the Lions, Lioness, and Leo Clubs in District 22–D each year, the President will present in the letter to each newly elected Club President the two Fellowships available to recognize and award their Lion members.

Note: When presenting the PID Ralph N. Helm Fellowship for the Operating Budget and the PID James A. McCarty Fellowship for the Scholarship Program special care should be taken to present each cause individually and to state that the option to choose between them is solely a Local Club's decision. The bottom line is the recognition that the local Lion receives and the financial assistance that The Foundation receives for each cause.

7. See: "President's Letter to Lions Clubs," page 40
"Eligible Applicants," page 47
"Internal Guidelines of Scholarship Committee," page 48
"Scholarship Application," pages 49-50
Scholarship Committee's "Thank You" to each applicant. Pages 51-52



POLICIES AND PROCEDURES MANUAL

EMERGENCY FUND

1. An Emergency Fund shall be established by the Delaware Lions Foundation to respond to emergency and crisis situations in Delaware. The DLF Emergency grant shall be to the Local Clubs what Lions Clubs International Foundation (LCIF) is to a District or Multiple District.
2. Therefore, the Board of Directors has pre-authorized a "\$500.00 Grant" to be given by the District Governor, after conferring with DLF President and /or the Zone Chairperson where the crisis situation occurred. A crisis situation is an event that affects the citizens of a town, zone, or region in Delaware.
3. In the event of a natural disaster or weather related event that severely affects the citizens within a given area of Delaware, the District Governor, after determining the scope of the disaster and general need, together with the President will authorize the "\$500.00 Emergency Grant" to be given to the Lions Club nearest the disaster. The purpose of the grant is to enable Lions to be first responders with resources to work with emergency personnel and State agencies to assist those in need.
4. Emergency grants are exceptions to DLF Rules of Procedure. The grant requires no "Requests for Funds" application and no matching funds from any club. The Emergency Grant is a pure grant, which is given directly to the club or zone as a mini-LCIF emergency grant. Once the grant is authorized the Grants and Loans chairperson will be notified and the grant will follow the normal steps for distribution, but at an accelerated pace.
5. Two "Emergency Banners" have been purchased to identify who is rendering assistance. The banners are in the keeping of the DLF President, who authorizes the distribution of funds, and are available to the Club or Zone when working in an emergency situation. When the Local Club receives an Emergency Grant and sets-up its distribution tables to assist in service to others at the disaster site, the Emergency Banner should be prominently displayed to identify Lions as the source of help.
6. See: "Emergency Grants," page 35

DISCRETIONARY FUND

1. All money received by DLF that is designated as "discretionary money" shall be recorded, escrowed, and disbursed as such (parallel with the Emergency Fund). In addition, some non-designated money or unrestricted income may be recommended by the Finance Committee to become discretionary money.
2. Unnamed money of a Lions Club that ceases to be should become a part of the Discretionary Fund. If an officer of that Lions Club petitions the DLF to recognize someone within two years, then that award would be paid from the Discretionary Fund.
3. Note: the discretionary fund is not new money but money that is escrowed until disbursed. When a portion of the fund is used, then that portion is moved from the Operating Budget to the Endowment Fund with credit given to both Helm and McCarty Endowment Funds according to the working ratio.
4. See: "The Executive Committee," page 20

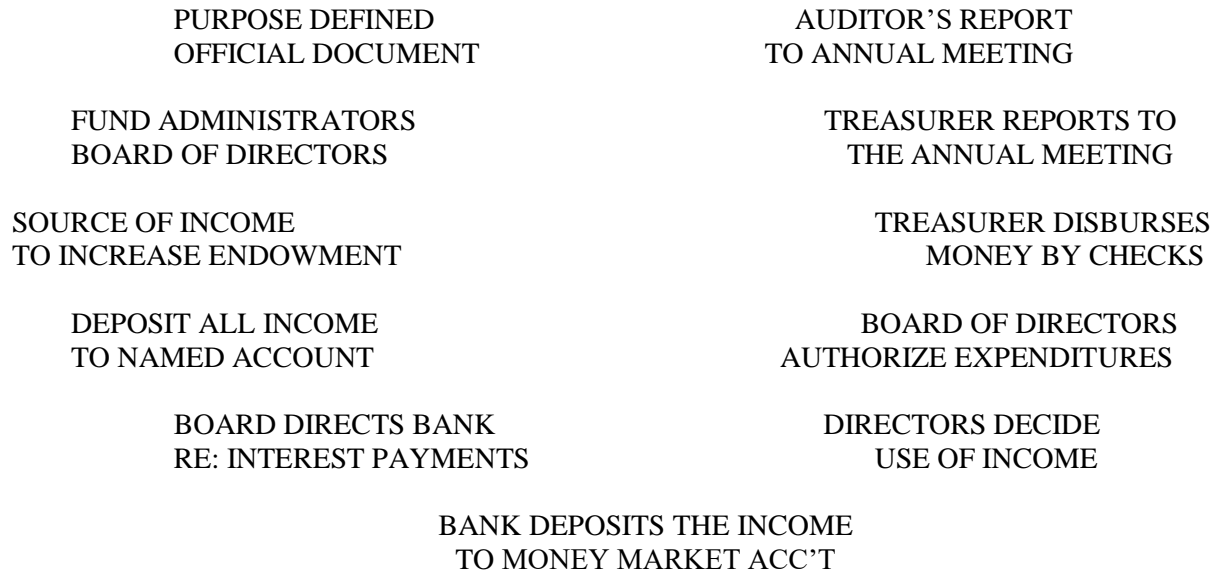


POLICIES AND PROCEDURES MANUAL

MONEY FLOW CYCLES

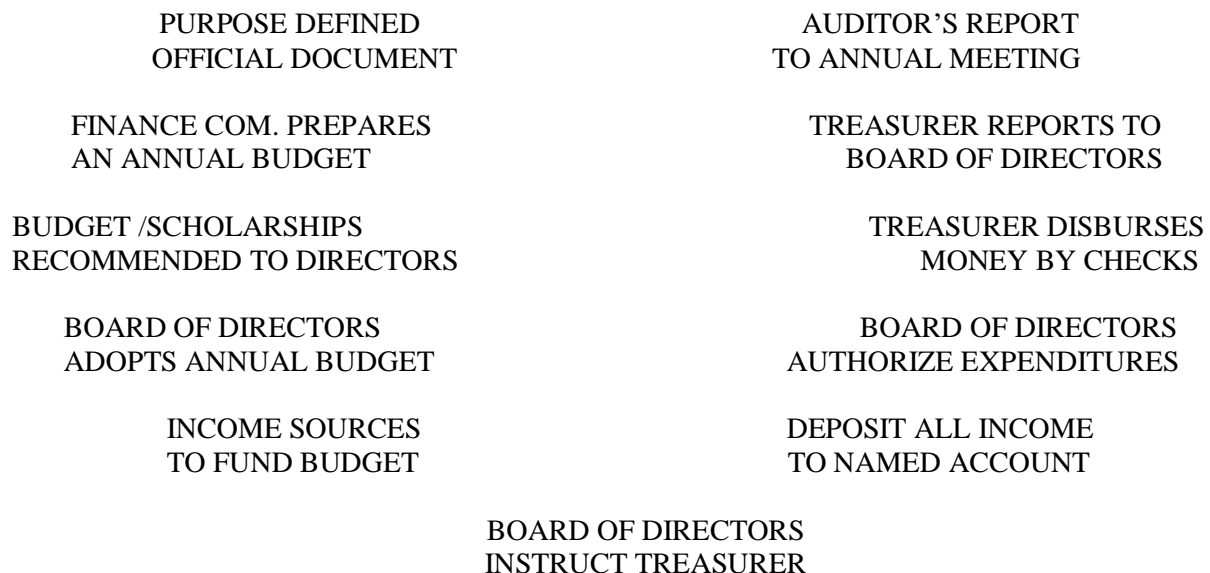
ENDOWMENT TRUST FUND

(Read Counter-clockwise)



OPERATING /SCHOLARSHIP ACCOUNT

(Read Counter-clockwise)





POLICIES AND PROCEDURES MANUAL

THE ENDOWMENT TRUST FUND

CONTROL DOCUMENT

1. The Endowment Trust Fund is a Revocable Endowment Trust Fund, although for all intents and purposes it is viewed and should be treated as an Irrevocable Endowment Trust Fund. The corpus will be invested only in United States Government secured instruments of deposits, US Government issues, US Government Sponsored Enterprise (GSE) issues, “A” or better rated corporate bond issues as rated by major credit rating agencies, and “Blue Chip” equities funds. The Endowment Trust Fund will be administered by the Board of Directors of Delaware Lions Foundation, Inc.
2. The Endowment Trust Fund is established to produce annual income to complement the donations from Lions, Lioness, and Leo Clubs, the gifts of individual Lion members, contributions from Non-Lions, and miscellaneous receipts from other sources which are given to underwrite the current Operating Budget or Scholarship Program and to provide new unrestricted revenue in each area to support any cause or project that is deemed worthy by the Board of Directors, whether it is a line item in Operating Budget or something that is subsequently presented for consideration.
3. The reasons for establishing the Endowment Trust Fund are to compensate for increased number of projects, projects of greater magnitude, and the cost of operation; to stabilize The Foundation’s operation when annual gifts and donations wane; to off-set the differential created whenever inflation escalates or recession erodes faster than receipts; and to create new money that may be used for worthy causes or programs not anticipated.
4. The funds to enlarge the Endowment Trust Fund will come from 50% division of new receipts from sponsor Lions, Lioness, and Leo Clubs and individual Lion members; 100% of gifts specifically designated for endowed causes; 100% of funds received from Bequests unless designated for specific causes; and 100% year end divestiture of surplus unrestricted money in the Operating Budget or Scholarship Program.
5. The income that is derived from the investment of the corpus of this Endowment Trust Fund will be paid at regularly stated intervals, deposited directly by the financial institution into The Foundation’s Money Market holding accounts and available as unrestricted money to be used at the discretion of the Board of Directors.
6. The corpus of this Endowment Trust Fund is restricted and any money on deposit or subsequently deposited into this Endowment Trust Fund from whatever source shall become part of the corpus that cannot be invaded, diverted, or expended in whole or in part at any time for any cause. However, the income received from this Endowment Trust Fund is wholly unrestricted and may be used for any worthy cause at the discretion of the Board of Directors.
7. This Endowment Trust Fund Control Document was read and approved by the Board of Directors at their regular meeting held on 30 Mar 2005. It was amended on 26 Mar 2013

President _____

Secretary _____



POLICIES AND PROCEDURES MANUAL

PRESIDENT'S LETTER TO LIONS CLUBS

(To be mailed before September 1)

1. State what The Foundation is and its relationship to the Local Clubs of District 22-D
2. Restate the primary Mission of The Foundation
3. Identify Objectives of The Foundation.
4. Show total money flow for last year in The Foundation.
5. Give summary statement of projects assisted last year – numbers and total amount.
6. Share Endowment Fund's increase in last year, if any.
7. Present The Foundation as an approved project which operates under the jurisdiction of the International Association of Lions Clubs.
8. Solicit support from the Club for The Foundation for the ensuing year.
9. Share The Foundation's United Way # 9153 and ask Lions to use it to help us.
10. Share "Walk for Sight" and ask each Club to recruit and sponsor a team or youth group.
Share "Parade of Trees," and ask each Club to sponsor a tree and name DLF as the recipient. If the tree is already assigned at the nearest restaurant, then suggest they name another Lion project.
11. Present current "Request for Funds" and urge completion of its companion matching "Project Completion" form.
See: "Fund Raising Activities," page 30

PRESIDENT'S REPORT TO DISTRICT CABINET

(To be made before October 1)

1 – 11 as stated above

12. Request Cabinet of District 22-D to endorse The Foundation as its agency and the corporate entity of the Lions Clubs in Delaware.
13. Request District 22-D to approve the Foundation's corporate title of "Delaware Lions Foundation" in order to use Lions Clubs International's logo on materials and in presentations.



(Sample) OPERATING BUDGET
July 1, 20__ – June 30, 20__

Carryover Balance from FY 20__-20__	Operating Budget \$ 12,000	Endowment Fund \$ ---
<u>Foundation Revenue</u>		
Club Donations – Ralph N. Helm Fellows	\$ 5,000	\$ 5,000
Endowment Fund Income – Service Projects	\$ 16,800	
Club Donations – James A. McCarty Fellows	\$ 5,000	\$ 5,000
Endowment Fund Income – Scholarships	\$ 3,200	
Undesignated Funds	\$ 5,000	
Other Revenue		
United Way	\$ 600	
Corporate Donations	\$ 2,000	
20__ Walk for Sight	\$ 10,000	
20__ Parade of Trees	\$ 3,000	
 Total Revenue	 \$ 50,600	 \$ 10,000
Total Funds Available including Carryover	\$ 62,600	\$ 10,000

Foundation Expenses prudent

Project Assistance Grants	\$ 37,575
James A. McCarty Scholarships	\$ 9,000
Administrative Expenses	
Award Expenses	\$ 1,000
Audit Fees	\$ 500
Brokerage Fees	\$ 300
Franchise Tax	\$ 25
Insurance – Bond	\$ 300
Office Supplies	\$ 500
Postage	\$ 200
Post Office Box Rental	\$ 100
Web Site Maintenance	\$ 500
Miscellaneous	\$ 600
 Total Administrative Expenses	 \$ 4,025
Carryover Balance to FY 20__-20__	\$ 12,000
Total Operating Expenditures	\$ 62,600



POLICIES AND PROCEDURES MANUAL

Helm / McCarty Equation Recommended distribution of net income for 2012-2013

(Example / Illustration)

See: P & P, page 26, # 4, last sentence:

“The division of the divesture (of excess money in the Operating Budget at the end of the fiscal year) between the two funds (Helm and McCarty) will be based on the ratio of the accounts on 30 Jun of the previous year”.

Begin with Endowment Corpus on 30 Jun 2012

\$525,259	-	Endowment Corpus	(100%)
a. \$443,012	-	Ralph N. Helms Service Projects Endowment	(84%)
b. \$ 82,247	-	James A. McCarty Memorial Scholarship Endowment	(16%)

Take the Balance in the Operating Budget on 30 Jun 2012

Transfer 50/50 funds split of Helm and McCarty funds received to Endowment

Subtract the Carry-over money and Escrowed money from the Operating Budget

Move the Operating Budget to “0” Balance after escrowing money (2012-2013 was:) \$ 32,190

Take the net balance for the current year after Escrowed Funds \$ 32,190

Use the above percentages to allocate net balance to each Fund

- a. \$ 32,190 X 84% = \$ 27,040 Ralph N. Helms Service Projects Endowment
- b. \$ 32,190 X 16% = \$ 5,150 James A. McCarty Scholarship Endowment

During the year 2012-2013 we adjusted the allocations since the McCarty scholarships overspent nearly \$3,000 in year 2012-2013 based on the DLF policy of a 50/50% split between operations and the endowment. In order to maintain integrity of the process, the Finance Committee recommended that the McCarty portion of the \$32,190, which was \$5,150, be divided \$2,600 for Endowment Fund and \$2,550 be applied to replace some of the money which was overspent for the 2013 scholarships. That action increased the Helms Service Project Endowment in the amount of \$2,550 and caused the \$27,040 to become \$29,540. That action left 2,600 to be allocated to the James A. McCarty Scholarship Endowment.

On 01 July 2013 the Endowment Corpus was

\$557,452	-	Endowment Corpus	(100%)
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Divided per ratio it became:

a. \$472,605	-	Ralph N. Helms Service Projects Endowment	(84.75%)
b. \$ 84,847	-	James A. McCarty Memorial Scholarship Endowment	(15.25%)

On 01 July 2014 take the appreciated value of Endowment Corpus and divide it 84.75 and 15.25

That will give the face value of each Fund.

Move the Operating Budget to “0” Balance after escrowing funds

Use the above percentages to allocate net income to each Fund

Add money from “0” Balance to establish Fund values as of 01 Jul 2014



DLF Delaware Lions Foundation

P. O. Box 393 Camden, Delaware 19934

Ralph N. Helm Fellowship Recognition

This form is to be used to designate any one as a Ralph N. Helm Fellow and to document your Donation to the Delaware Lions Foundation, Inc. which is a 501 (c) 3 entity.

_____	(Name of Donor)
_____	(Address)
_____	(City / State / Zip)
_____	(Telephone Number)

I/We designate the following person(s) as Ralph N. Helm Fellows and wish to honor each as described:

Name 1					
Address:					
City:	State:	Zip:	Phone:		
Status (check one)	Bronze <input type="checkbox"/>	Silver <input type="checkbox"/>	Gold <input type="checkbox"/>	Diamond <input type="checkbox"/>	Progressive <input type="checkbox"/>
Funded By (check one)	New Donation <input type="checkbox"/>		Previous Donation <input type="checkbox"/>		
Date Requested on Certificate			E-Mail Address		
Type of Honor	New <input type="checkbox"/>	Upgrade <input type="checkbox"/>	Previous Status		
Recipient is a:	Lion <input type="checkbox"/>	Lioness <input type="checkbox"/>	Leo <input type="checkbox"/>	Non-Lion <input type="checkbox"/>	Unknown <input type="checkbox"/>

Name 2					
Address:					
City:	State:	Zip:	Phone:		
Status (check one)	Bronze <input type="checkbox"/>	Silver <input type="checkbox"/>	Gold <input type="checkbox"/>	Diamond <input type="checkbox"/>	Progressive <input type="checkbox"/>
Funded By (check one)	New Donation <input type="checkbox"/>		Previous Donation <input type="checkbox"/>		
Date Requested on Certificate			E-Mail Address		
Type of Honor	New <input type="checkbox"/>	Upgrade <input type="checkbox"/>	Previous Status		
Recipient is a:	Lion <input type="checkbox"/>	Lioness <input type="checkbox"/>	Leo <input type="checkbox"/>	Non-Lion <input type="checkbox"/>	Unknown <input type="checkbox"/>

Comments:	
Date Received By DLF:	Form Received By:

Send Completed Form to:
Delaware Lions Foundation
PO Box 393
Camden, DE 19934

Revised February 13, 2011



DLF Delaware Lions Foundation

P. O. Box 393 Camden, Delaware 19934

James A. McCarty Fellowship Recognition

This form is to be used to designate any one as a James A. McCarty Fellow and to document your Donation to the Delaware Lions Foundation, Inc. which is a 501(c)3 entity.

_____	(Name of Donor)
_____	(Address)
_____	(City / State / Zip)
_____	(Telephone Number)

I/We designate the following person(s) as James A. McCarty Fellows and wish to honor each as described.

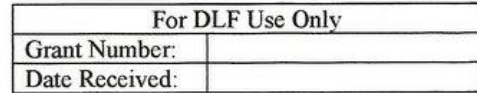
Name 1					
Address:					
City:	State:	Zip:	Phone:		
Status (check one)	Bronze <input type="checkbox"/>	Silver <input type="checkbox"/>	Gold <input type="checkbox"/>	Diamond <input type="checkbox"/>	Progressive <input type="checkbox"/>
Funded By (check one)	New Donation <input type="checkbox"/>		Previous Donation <input type="checkbox"/>		
Date Requested on Certificate		E-Mail Address			
Type of Honor	New <input type="checkbox"/>	Upgrade <input type="checkbox"/>	Previous Status		
Recipient is a:	Lion <input type="checkbox"/>	Lioness <input type="checkbox"/>	Leo <input type="checkbox"/>	Non-Lion <input type="checkbox"/>	Unknown <input type="checkbox"/>

Name 2					
Address:					
City:	State:	Zip:	Phone:		
Status (check one)	Bronze <input type="checkbox"/>	Silver <input type="checkbox"/>	Gold <input type="checkbox"/>	Diamond <input type="checkbox"/>	Progressive <input type="checkbox"/>
Funded By (check one)	New Donation <input type="checkbox"/>		Previous Donation <input type="checkbox"/>		
Date Requested on Certificate		E-Mail Address			
Type of Honor	New <input type="checkbox"/>	Upgrade <input type="checkbox"/>	Previous Status		
Recipient is a:	Lion <input type="checkbox"/>	Lioness <input type="checkbox"/>	Leo <input type="checkbox"/>	Non-Lion <input type="checkbox"/>	Unknown <input type="checkbox"/>

Comments:	
Date Received By DLF:	Form Received By:

Send Completed Form to:
Delaware Lions Foundation
PO Box 393
Camden, DE 19934

Revised February 13, 2011



(Must be submitted by a Delaware Lions, Lioness, or Leo Club)

We are a team working together "To make a difference - One life at a time."

- | | | |
|---|------------------------------|-----------------------------|
| b. Has the project been started or been completed? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| What is the Total Cost of this Project? | \$ _____ | |
| a. What is the Recipient's contribution? | \$ _____ | |
| b. What is the Club, Zone, or Region contribution? (circle one) | \$ _____ | |
| c. What is the Total contribution of Others (Non Lions)? | \$ _____ | |
| d. What Contribution is requested from DLF? | \$ _____ | |
| e. Total of Lines 6a, 6b, 6c and 6d must equal line 5. | \$ <u> \$0.00 </u> | |

7. We, the Board of Directors of _____ Club believe this is a necessary project that will benefit the extension of Lionism through humanitarian service in this community and hereby request the assistance indicated.
8. a. Club Secretary Signature: _____
Address: _____
- b. Project Chairperson Signature: _____

Revised 7/28/2012

For DLF Use Only	
Request Status:	
DLF Check Mailed:	
Completion Form Included:	
Completion Form Received:	



PROJECT COMPLETION REPORT

GRANT NUMBER _____ DATE: _____

Applicant Club Name: _____

Project Chairperson Name: _____

Address: _____

City: _____ State _____ Zip _____

Phone #: _____ E-mail Address: _____

1. Project Name: _____

2. Provide a brief description of the completed project with dates:

3. Attach copies of receipts or checks if possible.

4. Attach copies of or describe any publicity received in connection with this project.

5. If applicable, was equipment properly identified (plaque, etc.)? Yes ☐ No ☐

6. Will equipment revert to your club when no longer needed? Yes ☐ No ☐

7. How will you know when equipment is no longer needed by recipient?

8a. Is the recipient willing to make a testimonial for DLF's Newsletter? Yes ☐ No ☐

8b. Is the recipient willing to make a testimonial for DLF's Brunch? Yes ☐ No ☐

8c. If "Yes" for either question, provide contact information:

9. Was an equipment loan agreement prepared for this project? Yes ☐ No ☐

10. Submitted by: _____

Send Completed Form and attachments to:

PCC Ralph Schieferstein

77 Valery Drive

Felton, DE 19943

pcc.ralph@gmail.com

Revised 7.25.2012

Delaware Lions Foundation, Inc.
James A. McCarty Memorial Scholarship

Who Is Eligible? Graduating high school seniors residing in Delaware and attending public high schools (including charter schools) in Delaware

Requirements: Applicant must demonstrate exceptional involvement in community service and good leadership skills. Applicant must also have high scholastic achievement and demonstrate financial need.

Amount of Award: \$1,000 Scholarship to be paid to the college of award recipient's choice

How to Apply: Complete Application Form and provide all requested attachments: recent transcript, college acceptance letter(s), FAFSA Form, if available, and Part II Essay.

Submit two (2) letters of recommendation from non-related adults familiar with applicant's school or community activities. One letter **MUST** be from a teacher, guidance counselor or other school official.

Mail completed application and attachments to:
DELAWARE LIONS FOUNDATION, INC.
SCHOLARSHIP SELECTION COMMITTEE
P.O. BOX 393
CAMDEN, DELAWARE 19934

***Deadline:** The completed Application Form with all attachments must be post marked no later than **APRIL 1**
Applications post marked later than this cut-off date or are incomplete will be eliminated from consideration.

Comments: All applicants will be judged on the following criteria:

1. Community Service and Leadership (35%)
2. Scholastic Achievement (25%)
3. Financial Need (35%)
4. Application appearance, completeness, and organization (5%)

All material submitted with application will be kept for five years and will be properly disposed of at the end of that time. All material submitted will be kept confidential within the Delaware Lions Foundation, Inc. Scholarship Selection Committee.

Applicant must be enrolled by September in the year the Scholarship is awarded in a course of study maintaining a minimum of 12 credit hours. By submitting an application, applicant agrees to these rules and requirements.

The Delaware Lions Foundation Inc. Scholarship Selection Committee reserves the right to refuse to consider any application not submitted according to these instructions or not received in a timely fashion. All matters relating to this scholarship shall be decided solely within the Delaware Lions Foundation Inc., and all such decisions shall be final.

Application is available on website www.delawarelionsfoundation.org and www.golions22d.org.

PLEASE DOUBLE CHECK THAT ALL REQUIRED DOCUMENTATION, AS LISTED ABOVE, IS INCLUDED IN YOUR APPLICATION BEFORE MAILING.



James A. McCarty Memorial Scholarship Committee

Internal Guidelines of the Committee

General

Information concerning the James A. McCarty Memorial Scholarship and applications for the James A. McCarty Memorial Scholarship are permanently posted on the Delaware Lions Foundation (DLF) and Lions 22-D web sites.

All applications are due by April 1st unless the 1st is a Sunday, then it is April 2nd.

Each application must be post-marked by midnight of April 1st.

January

Prepare Scholarship Application packages for each public high school including charter schools.

Prepare a letter of explanation about the Scholarship, due date, and an Application for the Scholarship.

Confirm with the Delaware Department of Education that they will allow us to utilize the in-state Department of Education mail system.

Make sure each envelope is marked "Dated Scholarship Material."

February

During the first week in February deliver packets to chosen Guidance Departments for state wide distribution to all schools through their internal mail system.

The Committee has been using the Sussex Central High School for their mailings.

April

Within the first seven (7) days the committee meets to divide the applications, discuss the rubric for evaluation; decide on Committee's next meeting, which will be no later than May 1st. The committee chair must be a DLF Director but the other members may be appointees. The committee needs to be at least six (6) members with two (2) members from each County. As more applications are received, more committee members may need to be added.

May

After the final selection is made, it is the Chairperson's responsibility to notify the schools and the winners of our choices. We have a letter of notification that we send to each winner. We, also, send a letter of appreciation to all the applicants to thank them for applying. These letters are split among the committee members.

The chairperson shall ascertain when the high school awards ceremonies of each winner will be and make arrangements to present the certificates.

The chairperson will see that the certificates are made and ready for presentation at the different awards ceremonies.

The Chairperson and the DLF President will decide who will present the certificates.

The chairperson will report to the DLF Board of Directors the results at their Annual Meeting on the last Wednesday of May.

The chairperson's report will include a breakdown of applicants from each county and the names of winners and the high schools represented.

Summer

Each winner is asked in his/her notification letter to advise the DLF secretary in care of the Post Office in Camden, DE, of the final choice of university and its address, so proper payment can be made in the winning student's name.

The Committee will give the names of winners, addresses, telephone numbers, and their college ID number /Social Security numbers to the DLF Secretary. The DLF Secretary, prior to fall semester, will send a letter and check to each winner's selected college or university with a copy to the student.

DELAWARE LIONS FOUNDATION, INC.
JAMES A. MCCARTY MEMORIAL SCHOLARSHIP APPLICATION

PART I

Name				SS. No.		
Address	Street:			Phone		
	Town:		State:		Zip:	
Name Of Father / Guardian						
Father's Or Guardian's Occupation						
Place Of Employment						
Name Of Mother / Guardian						
Mother's Or Guardian's Occupation						
Place Of Employment						
No. Of Siblings				Ages		
Are Any Siblings Currently Attending College?				If Yes, How Many?		
Name Of High School You Are Attending						
Expected Date Of Graduation						
Academic Average / Class Rank*						

***Please instruct your guidance counselor to release and attach a recent transcript of your grades for review by the Delaware Lions Foundation, Inc. Scholarship Selection Committee.**

List colleges to which you have been accepted. Attach a copy of your acceptance letter		
Name the college you plan to attend, if known:		
Expected program of study:		
Give the total cost of tuition, books, room and board you expect to incur at this college in the coming academic year:		
Have you applied for a scholarship from this college?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If you have received or applied for other forms of financial aid, please list them.		

DELAWARE LIONS FOUNDATION, INC.
JAMES A. MCCARTY MEMORIAL SCHOLARSHIP APPLICATION

Give the gross income for each of the last two calendar years of each parent and of yourself.*		
Parent 1	\$	\$
Parent 2	\$	\$
Self	\$	\$

*Attach a legible copy of your most recent Free Application for Federal Student Aid (FAFSA) Form, and response showing Expected Family Contribution (EFC). If any of this information is not available, a brief explanation as to why it is not available may be submitted in its place.

Do you have any other plans for financing your education (College Work Programs, Etc.)?	
List community service projects in which you have been involved and cumulative hours devoted toward that service:	
GRADE 9:	
GRADE 10:	
GRADE 11:	
GRADE 12:	

(ATTACH ADDITIONAL PAGES IF NEEDED)

What leadership positions have you held in the past three years in student government, other school or community activities?

PART II

In a separate, one page attachment (typed and double-spaced) please share with the selection committee the character traits and qualities you believe you possess that make you deserving of this scholarship with its special emphasis on community service and leadership skills.

The undersigned certify that the information contained in the application is true to the best of their knowledge and belief.

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Date	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Signature of Applicant
	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Signature of Parent / Guardian



JAMES A. McCARTY MEMORIAL SCHOLARSHIP

May 1, 201__

Addressee
Street
State

Dear _____,

On behalf of the Delaware Lions Foundation, Inc., I want to thank you for your application to the James A. McCarty Memorial Scholarship.

The state-wide competition was very keen. A total of _____ applicants from all over the state of Delaware were received. Although your application was not one of those selected for the scholarship, we commend you for your fine academic achievements and the humanitarian and community service you have performed during high school. Your willingness to give back a portion of your talents and special abilities is much to your credit.

We truly wish we had the funds to award a scholarship to each of our applicants, for judging from your transcript and letters of recommendation, your future is indeed bright with promise. We of the Foundation wish you all the best as you go forward in life's journey and continue your education.

Yours sincerely,

Scholarship Selection Committee



JAMES A. McCARTY MEMORIAL SCHOLARSHIP

April 27 201__

Addressee
Street
State

Dear _____,

Well done! It is my pleasure to inform you of your selection to be awarded a James A. McCarty Memorial Scholarship by the Delaware Lions Foundation, Inc. The state-wide competition for this award was considerable. There were one hundred and seven applicants from public high schools all over the state of Delaware, each of them outstanding in their own right.

You are to be commended for your outstanding scholastic achievements, and most especially for your exemplary humanitarian and community service. We applaud you as well for the exceptional leadership you have demonstrated throughout your high school career. You, as an individual, have been blessed with talent and special abilities. The fact that you have shown a willingness to “give back” is much to your credit.

The Foundation is pleased and honored to assist you in furthering your education. A one thousand dollar (\$1000) scholarship will be sent directly to the university or college of your choice prior to fall enrollment. The Foundation requests that you let us know of your final choice of university and its mailing address so we can forward the scholarship monies in your behalf. You can write to the Foundation in care of the post office box shown on our letterhead to convey this information to us.

Again, our congratulations to you. We of the Foundation wish you all the best as you go forward in your life’s journey that surely is bright with promise.

Yours sincerely,
DELAWARE LIONS FOUNDATION, INC.

Karl Gude
Chairman, Scholarship Selection Committee

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	SECRETARY TO TREASURER REPORT																
2	DLF - All Gifts Received - July 1, 2011 - June 30, 2012 (Format C)																
3	Source of Monies Received										Destination of Monies Received						
4	Column Number		1	2	3	4	5	6	7								
5	Source / Destination	Received/ CK Date	Club / District	Admin / Walk	Admin / Auction	Honor'um Emer/Disc	Corpor / Founda	Develop/ Memorial	Admin Misc	Helm Fellow	McCarty Fellow	Unnamed Escrowed	Service Projects	Emer/Disc Escrowed	Develop / Memorial	Thank you Mailed	
6	Purpose / Location		Op/Endw 100	Op Budge 100	Op Budge 100	Op Budge 100	Op Budge 100	Op Budge 100	Op 100	Op/Endw 50 / 50	Op/Endw 50 / 50	Op/Endw 50 / 50	Op Budge 100	Op Budge 100	Endow Fd 100		
7	% Allocated																
8	Column Number									1	1	1 & 4	2 / 3 / 5 / 7	1 & 4	6		
9	BI Deposited 8/12/11																
10	LB Lionsess - donation	6/28/11	100.00									100.00				BI - 6/30/11	
11	* Roland Beebe - clocks	7/13/11	20.00									20.00				BI - 8/12/11	
12	* Banner Transfer 50/50 honor	7/27/11				184.00						184.00				BI - 8/12/11	
13	Joseph Vasta	6/7/11						25.00							25.00		
14	Gackenback - DLF hats	7/31/11							45.00							no thank you	
15	BI Deposited 9/6/11																
16	Morgan Stanley - Mitchell	7/21/11					150.00						150.00			CC - CorpCh	
17	Sterling Optical - T-shirt ad	8/22/11		125.00									125.00			BI - 9/2/11	
18	Jeffrey Premeo - auction	8/1/11			50.00								50.00			JI Auction	
19	Laurel Petroleum - auction	8/1/11			50.00								50.00			JI Auction	
20	Chels Auto Body - auction	8/1/11			50.00								50.00			JI Auction	
21	BI Deposited 9/26/11																
22	BI Ryder ck - Anonym - Nace	9/24/11	500.00								500.00					anonymous	
23	* Murderkill OV	9/13/11			75.00							75.00				BI - 9/24/11	
24	* Greenhills - DG OV	9/12/11			100.00							100.00				BI - 9/24/11	
25	JULY 2011 - SEPT 2011 TOTALS		620.00	125.00	150.00	359.00	150.00	25.00	45.00	0.00	500.00	479.00	470.00	0.00	25.00		
26	BI Deposited 10/7/11																
27	Bank of Amer - Covington	9/19/11					160.00						160.00			CC - CorpCh	
28	William Manor Annual	9/23/11	3000.00									3000.00				BI - 9/30/11	
29	DLF Shirts pd by Board Memb	10/6/11							198.00				198.00			n/a	
30	BI Deposited 10/17/11																
31	PDG Bob Daniels - dinner	10/4/11							13.25				13.25			n/a	
32	Starkey Labs - salvage	9/27/11	293.00									293.00				n/a	
33	BI Deposited 10/27/11																
34	Auction money	10/27/11			2377.50								2377.50			n/a	
35	Auction money	10/27/11			1995.00								1995.00			n/a	
36	BI Deposited 11/8/11																
37	Friend - shirt	10/27/11							22.00				22.00			n/a	
38	Auction money	10/23/11											178.00			n/a	
39	* NCH - honor to DG Ken	10/10/11				200.00						200.00				11/8/2011	
40	* LB Lions - honor to DG Ken	10/5/11				250.00						250.00				11/8/2011	
41																	
42																	
43																	
44																	
45																	
46																	
47																	
48																	
49																	
50																	



POLICIES AND PROCEDURES MANUAL

INDIVIDUAL REQUEST REFERRAL

Sample Letter

Date _____

King Lion _____
_____ Lions Club
Address _____

RE: Referral of an Individual Request for Assistance

Dear King Lion _____,

Included with this letter is information The Delaware Lions Foundation received from an individual who lives in your general area who is asking for assistance.

As you know The Foundation does not respond directly to individual requests – it does not go into any community and do anything. The Local Lions Club always serves as the catalyst to field each request, to investigate the magnitude of the problem, and to develop a plan to meet the need. The Foundation works solely with Local Lions, Lioness, and Leo Clubs and is ready to assist you.

Please review this request and make a proper response. We, the Board of Directors, appreciate your support and help very much. Thank you for your assistance in this bringing this matter to a successful conclusion. If you wish me to refer this request to another Lions Club, please let me know.

If this request or any other project in your community is too big for your Club and its local resources, please use the “Request for Funds” form for financial assistance. Remember, The Foundation is your first echelon of support and “We Serve,” too.

Sincerely,

District Governor, District 22-D
Delaware Lions Foundation, Inc.

“Delaware Lions make a difference One life at a time



POLICIES AND PROCEDURES MANUAL

DEVELOPMENT COMMITTEE

DEVELOPMENT PRESENTATION MATERIALS

1. The Foundation's Statement of "Mission"
2. The Foundation's Statement of "Purpose"
3. President's annual report to District Governor
4. Endowment Trust Fund – Control Document
5. Current Fact Sheet – Brochure of Foundation
6. Available plans of Giving to The Foundation
7. See: DLF's bound "Promotion Brochure" for presentation of Materials listed above
8. See: DLF's full-color summary "Flyer" for general distribution

PROCEDURAL STEPS OF SOLICITATION

- Step 1
Sample contents
- Step 2
Sample contents
- Step 3
Sample contents
- Step 4
Sample contents

FOLLOWUP OF PERSONAL RESPONSES

- 1.. Keep a running list of each formal solicitation made with brief notes.
2. Send to each donor a "Thank You" letter of appreciation, an "Acknowledgement" statement for IRS tax purposes, and a current DLF Flyer.
See: "Thank You" letter "B," page 58
"Acknowledgement" statement for IRS tax purposes, page 59



CORPORATE /FOUNDATION GIFTS COMMITTEE

CORPORATE PRESENTATION MATERIALS

1. The Foundation's Statement of "Mission"
2. The Foundation's Statement of "Purpose"
3. President's annual report to District Governor
4. Endowment Trust Fund – Control Document
5. Current Fact Sheet – Brochure of Foundation
6. Available plans of Giving to The Foundation
7. See: DLF's bound "Promotion Brochure" for presentation of Materials listed above
8. See: DLF's full-color summary "Flyer" for general distribution

PROCEDURAL STEPS OF SOLICITATION

Step 1 Write a "Grant Request" letter of solicitation for a gift to a named Corporation.
If a gift is given, then we send an appropriate "Thank You" letter, IRS Statement, and DLF Flyer

Step 2 If we receive no response to the "Grant Request" letter of solicitation for a gift, we write a second "Grant Request" letter of solicitation for a gift and offer to present personally our cause.

"If our letter of request is pending and you need more information in order to make a right decision, we will gladly provide answers to your questions. Or, if you would like a representative of the Delaware Lions Foundation to make a personal presentation of our cause and the projects that are supported through our philanthropy, please ask and we will oblige because that is our first choice. Letters were mailed out of respect for your time."

Step 3 After a couple months, if we receive no response to the second "Grant Request" letter of solicitation for a gift, we call the Corporation and offer to present personally our cause by using the presentation materials listed above.

FOLLOWUP OF CORPORATE RESPONSES

1. Keep a running list of each formal solicitation made with brief notes.
See: "Record of Business and Corporation Contacts," page 56
2. Send to each donor a "Thank You" letter of appreciation, an "Acknowledgement" statement for IRS tax purposes, and a current DLF Flyer.
See: "Thank You" letter "B," page 58
See: "Acknowledgement" statement for IRS tax purposes, page 59



LETTER "A"

This "Thank You" letter is our response to gifts divided 50/50 for Operation/Endowment
And gifts used 100% for current Operating Expenses
Individual Lion Gifts which were not received through the Club
All Gifts for Honorariums and Memorials
See: "The Secretary," Page 17, Paragraph 9

May 24, 2010

Lions Club / Donor's Name
Street Address
City, State

Dear _____,

The Officers and Directors of the Delaware Lions Foundation wish to acknowledge with sincere appreciation your generous donation to The Foundation. Your donation is gratefully appreciated. Once again, Our Motto, "We Serve," becomes very evident.

Contributions such as this help increase the current funds available for grants to Local Lions, Lioness, and Leo Clubs so that they may be able to render greater humanitarian services to Delaware citizens.

Thank you for your gift to help us support many projects in communities throughout Delaware and your belief in what we are doing.

If you have any questions regarding the Delaware Lions Foundation, please feel free to contact any of the officers or directors of the Foundation. Their names, addresses, and telephone numbers may be found in the current District Roster Book or on our website. Again, thank you for your support.

Sincerely,

Lion BJ Ryder, Secretary
Delaware Lions Foundation
LionBRyder@Comcast.net

www.delawarelionsfoundation.org

"Delaware Lions make a difference.....One life at a time."

Letter “B”

This “Thank You” letter is DLF response to:

Non-Designated Gifts from whatever source

Non-Lion, Development, and Corporate Gifts in response to solicitations

See: “The Secretary,” Page 17, Paragraph 9

This “Thank You” letter does not address gifts used 100% for Endowment Fund or
Specific Designated Gifts from whatever source

08 February 2011

Donor’s Name
Street Address
City, State

Dear _____,

The Officers and Directors of the Delaware Lions Foundation wish to acknowledge your generous gift to our Foundation. Your donation is gratefully appreciated. We deposited it in our Service Project Fund to underwrite new humanitarian projects in Delaware.

Your contribution helps increase the current funds available for grants to Local Lions, Lioness, and Leo Clubs to do new projects and to enable them to respond to specific needs; thereby rendering greater humanitarian services in their communities. Our Grant Program matches 50% of the total cost of each new service project initiated by a Local Lions Club. That program continues to grow each year in both the number of requests and the cost of participation.

Thank you for your gift to help us support many projects throughout Delaware,
your trust in our integrity of operation, and
your belief in what we are doing.

If you wish to change what we did in paragraph one or if you have any questions regarding the Delaware Lions Foundation, please feel free to contact us. Again, your support is greatly appreciated and will help Delaware Lions Foundation continue to meet its stated goals.

Sincerely,

Charles E. Covington, Sr.
Chairperson, Corporate Gifts
302 – 645-4882

www.delawarelionsfoundation.org

With Your Help
“Delaware Lions make a difference.....One life at a time.”

*This "Acknowledgement" letter is for IRS tax purposes and
is enclosed as a part of each "Thank You" letter for each gift received

27 January 2010

Donor's Name
Street Address
City, State

We hereby acknowledge that:

Your gift of \$ 100.00 / One Hundred Dollars (Write the Dollar Amount)

To the Delaware Lions Foundation, Inc.,

Was received during the Calendar Year 2010 (Write the Year Received)

And is gratefully appreciated.

To Whom It May Concern:

According to Internal Revenue Service Code requirement for substantiation of charitable contributions which may be claimed as a tax deduction –

This is to certify that the Delaware Lions Foundation provided no goods, services, or tangible benefits to the donor/donors in exchange for the donation.

Lion B. J. Ryder, Secretary
Delaware Lions Foundation, Inc.

(This "Acknowledgement" letter is used, also, by the appropriate Committee Chairperson by substituting the Committee chairperson's name and title in place of the Foundation's Secretary)

(Example: – in place of Lion BJ Ryder)

Lion Charles E. Covington, Sr.
Chairperson, Corporate Gifts Committee
Delaware Lions Foundation, Inc.

www.delawarelionsfoundation.org

"Delaware Lions make a difference.....One life at a time."

DELAWARE LIONS FOUNDATION, INC.



RALPH N. HELM FELLOW

Presented To

For

Humanitarian Services

Presented On This Day



Foundation President

District Governor

“Delaware Lions Make A Difference One Life At A Time”

DELAWARE LIONS FOUNDATION, INC.



JAMES A. MCCARTY FELLOW

Presented To

For

Humanitarian Services

Presented On This Day



Foundation President

District Governor

“Delaware Lions Make A Difference One Life At A Time”

Certificate of Appreciation



This Certificate Presented To

Name

In Recognition of Outstanding Service, Commitment,
and Dedication to the Delay are Lions Foundation

Presented By The

Delay are Lions Foundation

Date



Foundation President

Foundation Secretary

DELAWARE LIONS FOUNDATION, INC.

“Delaware Lions Serving Others”



JAMES A. MCCARTY MEMORIAL SCHOLARSHIP

Presented To

Student's Name

For Outstanding Scholastic Achievement,
Leadership and Community Service

Presented

Date



District Governor

Foundation President

CONFLICT OF INTEREST POLICY

All officers, board members, board appointed committee members, and authorized representatives are required to read this policy and to sign this policy confirming that they have read it and agree to abide by its stipulations.

1. Delaware Lions Foundation, Inc., may engage in contracts with any individual, employee, board member, appointed committee member, authorized representative, or any corporation, partnership, association, or other organization in which these individuals have a financial interest or are employed provided:
 - a. The facts regarding the relationship or interest as they relate to the contract or transaction are disclosed to the Board prior to the commencement of any such transaction;
 - b. The Board authorizes the contract or transaction in good faith by a majority vote of those board members present who do not have an interest in the transaction or contract;
 - c. The contract or transaction is fair to Delaware Lions Foundation, Inc., and complies with the laws and regulations of the jurisdiction in which the Delaware Lions Foundation, Inc., is registered at the time the contract or transaction is approved or ratified by the Board.
2. No salaried officer or member of the board of the Delaware Lions Foundation, Inc., shall receive any pecuniary gain, benefit, or profit from the activities, financial accounts, and resources of the Delaware Lions Foundation, Inc., except as otherwise provided in these by-laws.
3. No salaried officer, board member, appointed committee member, or authorized representative of the Delaware Lions Foundation, Inc., shall receive any compensation for service on the Board, except that the payment of actual and reasonable expenses incurred by an officer, board member, committee member, or authorized representative acting on behalf of the Delaware Lions Foundation, Inc., and/or performing other approved duties as authorized.
4. All officers, board members, appointed committee members, and authorized representatives of the Delaware Lions Foundation, Inc., shall act in a manner consistent with their obligations to the Delaware Lions Foundation, Inc., and all applicable laws, regardless of any other affiliations, memberships, or positions.
5. All officers, board members, appointed committee members, and authorized representatives shall disclose any interest or affiliation they may have with any entity or individual with which the Delaware Lions Foundation, Inc., has entered or may enter into contracts, agreements, or business transactions. Furthermore, they are required not to vote on or influence the consideration of such matters with these entities.

In conjunction with my service with the Delaware Lions Foundation, Inc., I confirm that I have read the Conflict of Interest Policy and agree to abide by and support it. Furthermore, should I violate the law or the purpose of the Delaware Lions Foundation, Inc.'s Conflict of Interest Policy I understand I may be subject to disciplinary action up to and including termination.

Signed

Date



POLICIES AND PROCEDURES MANUAL

EMPLOYEE PROTECTION (WHISTLEBLOWER) POLICY

If any employee reasonably believes that some policy, practice, or activity of Delaware Lions Foundation, Inc., is in violation of law, a written complaint may be filed by that employee with the President/COO, to the Chair of the Board of Trustees, or to the Chair of the Audit Review Committee.

It is the intent of Delaware Lions Foundation, Inc., to adhere to all laws and regulations that apply to the organization and the underlying purpose of this policy is to support the organization's goal of legal compliance. The support of all employees is necessary to achieving compliance with various laws and regulations. An employee is protected from retaliation only if the employee brings the alleged unlawful activity, policy, or practice to the attention of the Delaware Lions Foundation, Inc., and provides the organization with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to employees that comply with this requirement.

Delaware Lions Foundation, Inc., will not retaliate against an employee who in good faith has made a protest or raised a complaint against some practice of Delaware Lions Foundation, Inc., or of another individual or entity with whom Delaware Lions Foundation, Inc., has a business relationship, on the basis of a reasonable belief that the practice is in violation of law.

Delaware Lions Foundation, Inc., will not retaliate against employees who disclose or threaten to disclose to a manager or a public body, any activity, policy, or practice of Delaware Lions Foundation, Inc., that the employee reasonably believes in violation of a law.

President / COO

Date

Chairperson / CEO

Date



POLICIES AND PROCEDURES MANUAL

RECORD RETENTION AND DOCUMENT DESTRUCTION POLICY

The Delaware Lions Foundation shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with contractual or legal requirements. Records and documents outlined in this policy include paper and electronic files regardless of where the documents are stored.

In accordance with 18 U. S. C. Section 1519 and the Sarbanes Oxley Act, The Delaware Lions Foundation shall not knowingly destroy a document with the intent to obstruct or influence an “investigation or proper administration of any matter within the jurisdiction of any department agency of the United States...or in relation to or contemplation of such matter or case.” If an official investigation is underway or even suspected, document purging must stop in order to avoid criminal obstruction.

In order to eliminate accidental or innocent destruction, The Delaware Lions Foundation has the following document retention policy:

Type of Document	Retention Period
Articles of Incorporation, Constitution & Bylaws, and other incorporation records	Permanently
Annual audited financial statements, Audit Reports, general ledgers,	Permanently
Tax Returns and worksheets	Permanently
Correspondence (legal and IRS matters)	Permanently
Minutes (Board Meeting)	Permanently
Club /Member Donation Record	Permanently
Helm Fellowships (Running list by Name or Club)	Permanently
McCarty Fellowships (Running list by Name or Club)	Permanently
Scholarship Recipients (by years in sequence)	Permanently
Grant Requests (Annual summary sheet)	Permanently
Accounts Payable Information	7 Years
Bank Statements	7 Years
Brokerage account annual statements, Deposit records, Check register	7 Years
Grant Requests (individual Club requests)	7 Years
Completed Project Forms	7 Years
Scholarship Application (all)	5 Years
Correspondence (general)	3 Years

President

Date

Secretary

Date



NOTES AND SUGGESTIONS FOR REVIEW

DELAWARE LIONS FOUNDATION, INC.

District 22-D

As Adopted
17 May 2001
And Amended
17 May 2007

CONSTITUTION

ARTICLE I NAME

SECTION 1. The name of this Foundation shall be the “Delaware Lions Foundation, Inc.”

ARTICLE II MISSION, PURPOSES AND OBJECTIVES

SECTION 1. The mission of the Delaware Lions Foundation shall be:

- a. To support the Lions Clubs of District 22-D in the State of Delaware in their humanitarian service to Delawareans through matching grants and to provide educational scholarships for public High School seniors residing in Delaware;
- b. To promote awareness of sight and hearing issues, grant financial assistance through our Clubs to extend humanitarian service projects, award educational scholarships, and support other appropriate endeavors so the quality of life is improved for all.

SECTION 2. The purposes and objectives of this Foundation shall be:

- a. To develop, establish, promote, and maintain a program of humanitarian service through the Lions Clubs within the State of Delaware;
- b. To provide a responsible organization to administer the finances of the Foundation for the (mission,) purposes and objectives herein stated;
- c. To provide stewardship for all funds of the Foundation and to determine the most effective use of these funds;
- d. To receive gifts, legacies, contributions, and donations from any source whatsoever with the approval of the Board of Directors.
- e. To establish, administer, and promote an Endowment Trust Fund to generate a continuous income from interest and/or dividends to compliment annual receipts and underwrite the Foundation’s current operating budget; and an Endowment Trust Fund to generate continuous earnings to provide financial support for the Delaware Lions Foundation Scholarship Program.
- f. To make grants, loans, and scholarships from its current operating budget and unrestricted monies in extending the objectives and purposes of Lions Clubs International in the field of humanitarian service;

g. To give financial assistance through grants and/or loans to the Lions Clubs of District 22-D and their sponsored Lioness and Leo Clubs that they may be empowered to support or complete humanitarian service projects for Delawareans, which alone they cannot or may not accomplish, which will improve the quality of life for worthy recipients;

h. To develop and administer a plan to award annually educational scholarships to public High School Seniors residing in Delaware;

i. To purchase, take, buy, own, hold, mortgage or otherwise lien real and/or personal property, and give, lease, sell, exchange, convey, transfer, or in any manner whatsoever dispose of real and/or personal property in the State of Delaware; and

j. To encourage service minded men and women to serve in humanitarian service projects in their respective communities without personal financial reward.

ARTICLE III MEMBERSHIP

SECTION 1. The Membership of the Delaware Lions Foundation shall consist of all the members in good standing of the Lions Clubs of District 22-D in Delaware.

ARTICLE IV BOARD OF DIRECTORS

SECTION 1. The Board of Directors shall be composed of the District Governor, the Vice District Governor, Past International Directors from District 22-D, the Immediate Past District Governor, and nine (9) Lion directors, with any serving International Director from District 22-D serving as an advisor.

SECTION 2. For the first year the District Governor shall appoint nine (9) Lion Directors - three (3) from each County of the State of Delaware. For the first year, in each County, the appointment will be one (1) Director for a term of one (1) year; one Director for two (2) years, and one (1) Director for three (3) years. In each succeeding year the District Governor shall appoint one (1) Lion Director from each County for a term of three (3) years.

SECTION 3. Each Lion who is appointed to serve as a Director shall be a member in good standing of a Lions Club in the County from which appointed.

SECTION 4. Each member of the Board of Directors is eligible to hold office or chair committees and shall have the privilege to speak, move, and/or vote without restriction concerning any matter that is under consideration.

* **SECTION 5.** The President, with the consent of the Board of Directors, may appoint non-director Lions to serve in specific roles to augment the Board of Directors to enhance the operation of the Foundation. Said named **Board** appointees shall have unrestricted rights within the committee to which appointed and the right to participate and present their views on matters under discussion before the Board but during the deliberations of motion and vote only the members of the Board of Directors shall have the right to participate.

ARTICLE V OFFICERS

SECTION 1. The Officers of this Foundation shall be the President, the Secretary, and the Treasurer, each of whom shall be elected annually by nominations and a majority vote from among the Directors at the annual meeting of the Board of Directors in May of each year.

SECTION 2. Each Officer of the Foundation shall serve for a term of one (1) year, which shall commence July 1st and terminate June 30th the following year. Any officer may serve consecutive terms, if elected.

ARTICLE VI COMMITTEES

SECTION 1. The Committees shall be of such nature and in any number that the Board of Directors deems necessary to facilitate the smooth and efficient operation of this Foundation.

SECTION 2. The sphere of operation, duties, and responsibilities of each Committee shall be determined by the serving Board of Directors.

SECTION 3. The chairperson and the members of each committee shall be appointed by the President at the first Board of Directors meeting of the fiscal year.

ARTICLE VII FUNDING

* **SECTION 1.** This Foundation shall be maintained chiefly by voluntary contributions received from Lions, Lioness, and Leo Clubs of District 22-D in Delaware and the interest or dividends from its Endowment Trust Fund. In addition, all gifts or contributions from individual Lions, Friends of Lions, Corporations, and Foundations will be greatly appreciated ~~Gifts and contributions from Corporations and Foundations will be escrowed to increase the Foundation's Endowment Trust Fund,)~~ **and will be deposited in the Operating Budget to be used as matching funds for service projects,** unless otherwise specified by the donor.

SECTION 2. No dues shall be assessed any Lions, Lioness, or Leo Club and no dues shall be assessed any Lion member for the purpose of supporting this Foundation.

ARTICLE VIII AMENDMENTS

SECTION 1. This Constitution may be amended by an affirmative vote of two-thirds of the ballots cast by the certified Delegates of the general membership present and voting at any District Convention or Regular Annual Meeting. Such votes will be taken by use of a written ballot.

* **SECTION 2.** A written copy of any proposed amendment or amendments with notice that the same will be voted upon at the said Convention shall be mailed by US Postal Service **or by electronic communications** to the District Governor, the District Constitution and By-Laws Committee Chairperson, and all member Lions Clubs no less than one (1) month prior to the convening date of the District Convention or Regular Annual Meeting.

SECTION 3. Each approved amendment shall take effect at the close of the District Convention or Regular Annual Meeting at which the same is adopted, unless otherwise specified in the amendment.

*** SECTION 4.** Wherever US Mail, Mail, US Post, or US Postal Service presently appears in the DLF Constitution and By-Laws, it shall be changed to allow electronic communications or delivery systems. The correction of spelling punctuation errors and renumbering of articles is considered to be a normal part of the editing process at publication. All such changes and corrections are the responsibility of the Constitution and By-Laws Committee and will be done at their discretion.

BY – LAWS

ARTICLE I FISCAL YEAR

SECTION 1. The Delaware Lions Foundation shall operate on a fiscal year basis, beginning July 1st of each calendar year and ending June 30th the following year.

ARTICLE II MEETINGS

SECTION 1. An Annual Meeting of the Board of Directors shall be held in May to elect officers and conduct whatever business is necessary. The place, date, and time of said meeting shall be determined by the serving President.

SECTION 2. Regular meetings of the Board of Directors shall be held bi-monthly, beginning in July of each year. A minimum of ten (10) days written notice shall be given for each regular meeting.

*** SECTION 3.** Special meetings of the Board of Directors may be called by the President or the District Governor at such time and place as may be necessary. Except in an emergency, a minimum of five (5) days written notice shall be required for any special meeting of the Board of Directors. **In a crisis situation the President may use electronic communications to announce a specific matter and call for a vote of the Board outside of a regular board meeting but electronic communications to conduct official business should be used as “An exception to the rule.”**

SECTION 4. Except as provided in ARTICLE VIII, SECTION 1 of the Constitution and in ARTICLE IX, SECTION 1 of these By Laws, all decisions at any meeting at which a quorum is present shall be carried by a majority vote of the Directors present and voting. A tie vote shall defeat any motion.

SECTION 5. Each regular meeting of the Board of Directors shall be open for any Lion in good standing to attend. Any guest Lion, with the permission of the President, may address the Board.

ARTICLE III QUORUM

SECTION 1. A quorum for any meeting of the Board of Directors shall be eight (8) members whenever there is one or more Past International Directors in District 22-D.

ARTICLE IV SELECTION OF OFFICERS

SECTION 1. The Officers of this Foundation shall be the President, the Secretary, and the Treasurer, each of whom shall be elected annually by nominations and a majority vote from among the Directors at the annual meeting of the Board of Directors in May of each year.

SECTION 2. The Vice District Governor, immediately after being elected District Governor, shall appoint three new Directors in May prior to the Annual Meeting of the Board of Directors. The new appointees shall be included in the written notice to call the Annual Meeting and shall be considered viable candidates for any office. The serving Board of Directors shall be the voting members for the election of officers.

ARTICLE V VACANCIES

SECTION 1. The District Governor shall appoint a replacement for any Directorship vacancy caused by inactivity, resignation, or death, unless the Director is a Past International Director. Said appointee shall be from a Lions Club in the County in which the vacancy occurred.

SECTION 2. Vacancies in the office of President, Secretary, or Treasurer shall be filled from within the Board of Directors by nominations and vote of the Board of Directors.

ARTICLE VI DUTIES OF OFFICERS

SECTION 1. The President shall preside at all meetings of this Foundation and shall supervise the work and activities of the Foundation. The President shall name all committees of the Foundation, appoint each committee's chairperson and membership, and serve as an ex-officio member of each committee with the right to vote only when there is a tie vote. The President, with the consent of the Board of Directors, may appoint non-director Lions to serve in specific roles to enhance the operation of the Foundation. The President shall call all meetings, as provided in these By-Laws, and shall deliver an Annual Report to the District Governor and each member Lions Club following the end of the fiscal year. All checks issued by the Foundation shall be signed by two of the three officers – President, Secretary, or Treasurer.

SECTION 2. The District Governor shall preside at any and all meetings when the President is absent. In the event of an emergency resulting in the inability or failure of the President to serve, the District Governor shall call a Special Meeting of the Board of Directors at which time a new President shall be elected.

SECTION 3. The Secretary shall attend all meetings of the Board of Directors and take minutes of each meeting in a minutes book provided by the Foundation. The Secretary shall perform all duties assigned the secretary by the President and/or the Board of Directors. The Secretary shall have custody of, keep and maintain, the general records of the Foundation, including records of minutes as herein stated, attendance, and activities. The Secretary shall announce the call of each meeting by giving written notice to each Director. All checks issued by the Foundation shall be signed by two of the three officers – President, Secretary, or Treasurer.

SECTION 4. The Treasurer shall receive all monies belonging to the Foundation, and deposit the same in a bank approved by the Board of Directors. The Treasurer shall disburse monies in payment of Foundation obligations only by check and on authority given by the Board of Directors. All checks issued

by the Foundation shall be signed by two of the three officers – President, Secretary, or Treasurer. The Treasurer shall prepare and submit to the Board of Directors an annual financial statement, or more frequently, if requested by the President or Board of Directors. The Treasurer shall give bond for the faithful discharge of the office in such sum and with such surety as determined by the Board of Directors. The premium for such bond shall be paid by the Foundation.

ARTICLE VII DUTIES AND POWERS OF THE BOARD OF DIRECTORS

SECTION 1. The Board of Directors shall constitute the Executive Board of the Foundation and be responsible for the execution of the policies of the Foundation, with full power to operate within the framework of the Certificate of Incorporation, the Constitution, and the By-Laws of this Foundation.

SECTION 2. The Board of Directors shall have the power to modify, over-ride, or rescind the action of any Officer or Committee of this Foundation.

SECTION 3. The Board of Directors shall select a bank for the deposit of the funds for this Foundation.

SECTION 4. The Board of Directors shall authorize all expenditures.

SECTION 5. The Board of Directors shall have the financial books, accounts, and operations of this Foundation reviewed or audited annually.

SECTION 5. The Board of Directors shall have the financial books, accounts, and operations of this Foundation reviewed or audited annually.

SECTION 6. The Board of Directors shall select the surety for the bonding of any Officer of this Foundation.

SECTION 7. The Board of Directors may receive gifts, legacies, contributions, and donations for this Foundation from any source whatsoever.

SECTION 8. The Board of Directors shall establish and maintain an Endowment Trust Fund and be the Trustees of said Fund.

*** Section 9. If District 22-D ceases to be a District entity or is reconfigured to become a part of another District, then the Board of Directors at that time, after evaluating all aspects of the circumstances surrounding the situation, shall recommend to the Lions of District 22-D a plan either to restructure the Delaware Lions Foundation or to make a divestiture of all assets including its Endowment Trust Funds.**

ARTICLE VIII PARLIAMENTARY PROCEDURES

SECTION 1. Except as otherwise specifically provided in this Constitution and By-Laws, all questions of order and procedure with respect to any meeting of the Board of Directors or any Committee appointed hereunder shall be determined in accordance with Robert's "Rules of Order," currently revised.

ARTICLE IX AMENDMENTS

SECTION 1. These By-Laws may be amended by an affirmative vote of two-thirds of the ballots cast by the certified Delegates of the general membership present and voting at any District Convention or Regular Annual Meeting. Such votes will be taken by use of a written ballot.

* **SECTION 2.** A written copy of the proposed amendment or amendments with notice that the same will be voted upon at the said Convention shall be mailed by US Postal Service **or by electronic communications** to the District Governor, the District Constitution and By-Laws Committee Chairperson, and all member Lions Clubs no less than one (1) month prior to the convening date of the District Convention or Regular Annual Meeting.

SECTION 3. Each approved amendment shall take effect at the close of the District Convention or Regular Annual Meeting at which the same is adopted, unless otherwise specified in the amendment.

ARTICLE X EFFECTIVE DATE

SECTION 1. This Constitution and By-Laws shall become effective upon the adjournment of the District Convention or Regular Annual Meeting at which the same is adopted.

**Revised and Adopted at the District Convention, Ocean City, Maryland, on 17 May 2001
Amended at the District Convention, Dover, Delaware, on 17 May 2007**