

# EASTON LIONS CLUB



**We Serve**

## Policy

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*May 13, 2015 Revision*

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## Revision History

**Date Adopted:** November 12, 2008

**Dates Revised:** May 13, 2015 – Update Article I.1, dues to \$220;  
Removed Article III.13.e, Food Pantry account.

## ARTICLE IV

### Committees

1. The President Elect will lead the effort of finding the chairpersons and other important positions for the different committees. The President and Vice-Presidents Elect should have a complete list of functions completed before the first meeting of the Board and report on the status.
2. The President will distribute responsibilities for the different committees according to the following guidelines:
  - a. 1<sup>st</sup> Vice-President:  
Suggested committees this officer oversees are: 150 Hungry People, Golf Tournament, Candy Sales, Raffles, Auctions, Bottle Drives, and Journey for Sight, Yard Sales and any other fund-raising committee
  - b. 2<sup>nd</sup> Vice-President:  
Suggested committees this officer oversees are: Holiday Festival, Awards Night, Eye Mobile, Youth Speech, All State Lions Bank; Drug Awareness/Quest, Hearing and Eyeglass Programs, Twinning, Lion’s Conventions, Lions Holiday Party, etc.
  - c. 3<sup>rd</sup> Vice-president  
Suggested committees this officer oversees are: Member Calling, Incorporation, Programming, Health and Welfare, Socials, Bylaws, Membership, Activation, Finance/Audit, Scrapbook, History, NRT Barbecue, etc.

15. Any grant, gift or service in kind, including those from governmental agencies, must be approved by the Board of Directors prior to acceptance.

16. Donations to Foundation are regulated under Section 501(c) (3) of the Internal Revenue Code.

a. The club will issue receipts to donors after the donation is received. For special cases at the discretion of the President, the Foundation will send a letter with the confirmation of the 501(c) (3) status to prospective donors. Disclaimer about tax filing responsibility shall be part of the letter.

b. The Foundation shall use the standard receipt form and those should be signed by the President or Treasurer before sending to the donors.

c. The treasurer will keep records of all the receipts issued.

d. For non-cash donation the receipt will only describe the item or items without evaluation of cost.

17. The Secretary of the club is responsible for the annual corporation filing with the Secretary of State of Massachusetts for both the Association and the Foundation. This filing must happen no later than September 15th, of each year and the filing must be reported immediately to the Board.

18. Tail Twister can fine members for a maximum amount of \$2 per meeting.

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## INTRODUCTION

This policy applies to the Easton Lions Club (hereinafter called the Club) and the Lions Club of Easton Foundation (hereinafter called the Foundation) for the purpose of establishing guidelines as determined in the Bylaws in Article VII.E.2. [The Lions Club of Easton, Massachusetts, Constitution and Bylaws]

- a. The Treasurer will provide a monthly detailed report of the finances for the club and the foundation as they refer to the budget.
  - b. An annual financial report from a committee that is appointed by the President and confirmed by the Board of Directors will be required.
11. Complimentary Tickets to Easton Lions events shall be approved by the Board of Directors.
12. Our President shall be supported with a total of up to \$250 per event to offset expenses at the Winter Conference and State Convention.
13. The Treasurer will be responsible for issuing a warning to the Board when the accounts are approaching the following minimal balance amounts:
- a. Administration Account (Easton Lions): \$ 1500
  - b. Activities Account of the Foundation: \$ 3000
  - c. Holiday Festival Account of the Foundation: \$1500
  - d. Yardley Wood Rink Account of the Foundation: \$ 500
- In the case of low funding in the accounts the Treasurer will immediately request a board meeting to resolve the conflict.
14. Any activity with a separate operating account that uses the Club or The Foundation tax numbers shall have a committee of at least three active Lions Club members to oversee its operation. The committee will be appointed by the President with approval of the Board of Directors. The committee will make a mid-term and an annual report to the Easton Lions Club Board of Directors, including a complete financial report.

8. The Easton Lions Club will use the cash method of accounting.

9. Tax Filing

- a. The Treasurer will be responsible for filing all tax returns in a timely manner for both the Club and Foundation and must report the completion of the filing in the October Board meeting.
- b. The filing of taxes will be done by using an independent CPA to review the accounting for both entities of the Club. The treasurer will coordinate and provide all the necessary information to conduct these reviews. The cost of the reviews will be covered for the two entities separately.
- c. The Deliverables for the financial tax filings are:
  - i. The Lions Club of Easton Foundation IRS tax form #
  - ii. Easton Lions Club tax form
  - iii. The Lions Club of Easton Foundation PC form to the State of Massachusetts to the Department of Public Charities of the Attorney General. Note: This covers the filing with the State revenue department.
  - iv. Easton Lions Club PC form
- d. The Treasurer will maintain all related documents that evidence these filings in the club's records. Copies of these tax returns will be filed with the Club's Secretary and made available to the Board of Directors upon request.

10. Financial Reports based on the budget

## ARTICLE I

### Membership

1. The following dues amounts will be paid to the Easton Lions Club for each year
  - a. By Members:
    - Option 1: \$200 discounted Annual Dues due no later than mid-September.
    - Option 2: \$220 Annual Dues due no later than mid-October.
    - Option 3: Two installments as follows: \$110 Semi-annual installment no later than mid-October. \$110 Semi-annual Installment no later than beginning of February.
  - b. By Members at large:
    - Option 1: \$100 discounted Annual Dues due no later than mid-September.
    - Option 2: \$110 Annual Dues due no later than mid-October.
2. FRIENDS OF THE LIONS
 

There shall be a category known as "Friends of the Easton Lions" made up of People who provide special assistance to our club. They will be on a separate roster from the general membership and may be recognized at some Club event or meeting at the discretion of the President with approval of the Board of Directors.

**Proposed guidelines:**

- a. New “Friends” will be nominated and approved by the Board of Directors meeting on an annual basis. The President will be responsible for maintaining and updating roster for this membership category and proposing new members as well as removing others, as needed, with the approval of the Board.
- b. Include people because of their position in the town Organizations, Businesses and Government. Below a suggested list to be used as reference.

OAKES AMES MEMORIAL HALL	NRT
REGIONAL SCHOOL	POLICE DEPARTMENT
AMERICAN LEGION	OAHs
TOWN ADMINISTRATOR	POWERS & WAITT - CPA
TOWN OF EASTON	SCHOOL DEPARTMENT
HANNAFORDS SUPERMARKETS	VFW
ROCHE BRO SUPERMARKETS	DPW
EJHS	COMCAST
FIRE DEPARTMENT	DUNKIN DONUTS, Wash. St
SHAWS SUPERMARKETS	DUNKIN DONUTS, Depot St
TARGET	FIRE DEPARTMENT

- c. Include those who supported the club for many years in large and small tasks. People not in top position on town entities but that have demonstrated continuous and important support for the Lions might be considered in this category
- d. Friends of the Lions can come to all activities as regular paying guest including club meetings.

**ARTICLE III**

**Finances**

- 1. At Lions activities members are encouraged to support the club by voluntarily contributing to costs of food and beverages that they consume.
- 2. The Easton Lions Club will provide complimentary meals to:
  - a. Prospective members (one time)
  - b. Guest speakers
  - c. Leo Club members at Lions general membership meetings
  - d. Invited guests of the President.
- 3. The Easton Lions Club does not purchase or supply alcoholic beverages for its Members.
- 4. It is the policy of the Easton Lions Club that there will not be petty cash funds with the exception of the Yardley -Wood Rink with a \$350 limit. There should be a monthly report with the proper documentation submitted and approved by the President and or the Treasurer.
- 5. It is the policy of the Easton Lions Club that at least two members of the club be present to count any cash receipts.
- 6. It is the policy of the Easton Lions Club that the gross amount of cash receipts be deposited.
- 7. Members at Large and visitors other than first time prospective members will pay for their meals. The Treasurer is responsible for collection of meal costs at meetings.

- e. After the activity is completed a final report will be submitted no later than the following month.
  - f. For new activities it is strongly recommended to prepare and or update the Chair's Planning Guide. This should be a thoroughly detailed document that describes how the activity is run.
4. As stated in the Bylaws, the President has a budgeted discretionary fund. This policy establishes the value for the fund to be up to \$500 for the year to be spent in urgent cases. This amount is to be periodically revised and approved by the board.

- e. After approval of the names by the Board, a letter will be sent requesting their agreement to be in the list with an explanation of what this special membership encompasses, and asks for confirmation of their contact information. Only after receipt of agreement by the individual, the name should be added to the Friends of the Lions list.
  - f. Friends of the Lions without electronic mail will receive the newsletter via regular mail. At the discretion of the President with approval of the board, Friends of the Lions could be invited as guests to one of the club activities.
3. New members will be billed for dues on a one-tenth of the total annual dues pro-rata basis following the complimentary meal until the next dues period.
4. Conduct and behavior at meetings shall be in line with expectations for appropriate decorum and civility. Disruptive behavior shall be addressed by the Board of Directors.
5. There shall be two new member orientations each year. One in November and one in March.
6. To be designated a "Member at Large" a member must have:
- a. At least five years as an Easton Lion, and
  - b. Served as an officer or event chair, and
  - c. Contributed consistently to the club's activities in the previous five years.
7. Our Health and Wellness Chair shall send a floral arrangement for loss of a family member (parent, spouse or children). A card shall be sent for losses of others in a member's family.

## 8. Club Roster

- a. There will be a person appointed by the President Responsible for the Maintenance of the membership Roster as an electronic file.
- b. The electronic file will include the Friends of the Lions as separate list.
- c. The club Roster is confidential and cannot be used for other purposes than internal needs of the club.

## ARTICLE II

### Board of Directors

1. In all matters the Board of Directors should strive for consensus. However, in controversial issues where there are two or more members in opposition, a written ballot will be taken.
2. The President Elect shall call and hold an orientation meeting of the Board of Directors Elect as soon after elections as practical, but no later than August 15, for the specific purposes of:
  - a. Reviewing the Charter, Bylaws and Policies of the club and
  - b. Outlining goals and duties of the Board Members for the coming year.
  - c. Budget
  - d. Calendar
  - e. Distribution of responsibility for overseeing activities for the Vice-Presidents
  - f. Status of chairperson and other important assignments.
3. For each event or project which the Easton Lions undertakes the chairperson and the Vice-President assigned to the activity present a Proposal using the standard form to the Board of Directors for approval including:
  - a. Project/Event purposes and goals,
  - b. Personnel needs,
  - c. Timeline (from beginning to completion) and,
  - d. Budget