

DISTRICT 4-L2 POLICY AND PROCEDRES

FINANCIAL POLICY AND PROCEDURES

- (c) The financial oversight committee shall submit to the current governor a report of its findings of the income and expense of the presiding year. The financial oversight committee may submit a new report of compliance by the current governor and treasurer. All report shall be given to the Governor, 1st VDG, 2nd VDG, all active PDG's and all Clubs.
- (d) All checks issued on the district business Account must contain two (2) signatures, one (1) of whom is the treasurer. All requests for checks should be accompanied by documentation (receipts, invoices) justifying issuance of each check. At list once every month of the year the governor and treasurer shall confer regarding the status of the budget.
- (e) Not send twice monthly, the treasurer shall deposit all funds received into the active account with the bank in which the district deposits it's funds and shall promptly pay all bills and expenses of the district from the active account. Monthly the treasurer shall reconcile bank statements.
- (f) With approval of the governor, transfers may be made between line items within the budget. No money may be expended in excess of the amount specified in the budget without the approval of the governor and treasurer. No new sub-account of expenses may be established in either account without approval of the financial oversight committee.
- (g) The signatures of the outgoing district governor, treasurer and convention chairperson should be removed from the bank accounts as soon as possible at the end of the fiscal year.
- (h) The governor and treasurer shall cooperate with the financial oversight committee and the person who prepares the federal and state income tax returns in responding to their request for information. Federal and State Tax returns should be filed by November 15th.
- (i) By August 29th the treasurer must file IRS Form 8822-B showing the change of responsible party and address.

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4. Records and Documents

- (a) When invoices are paid, the amount of the check, it's number, date and other pertinent information shall be endorsed on the copy of the invoice/receipt by the treasurer.
- (b) Receipts for miscellaneous income shall be issued in sequential order. Receipt shall contain all necessary information to identify the transaction upon which the receipt is issued.
- (c) Bank statement issued and returned checks shall be maintained by the treasurer and delivered to the financial oversight committee at the end of the fiscal year.
- (d) Records of separate checking, savings, certificate of deposits and other accounts shall be separately maintained and shown on the balance sheet of the district.
- (e) The treasurer's annual report to the financial oversight committee shall contain a summary of the budgeted account, actual amount and totals for each category, fund and overall totals according to the Chart of Accounts.
- (f) Any net revenues or expenses of the Melvin Jones activity should not be included in the district revenue and expenses.
- (g) Reserves if the District:
 - 1. The reserve shall be the balance of funds remaining in the active account at the end of each fiscal year plus the reserve funds held in the dormant account.
 - 2. At the end of each fiscal year the reserve will be combined into the dormant account.
 - 3. Prudent management requires that a reserve of 25% of the annual revenue of the district be maintained in the dormant account.
- (h) The treasurer shall provide all information and records necessary to the budget committee for it to prepare a budget for the upcoming fiscal year.

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EXHIBIT A

MODEL CHART OF ACCOUNTS BUSINESS ADMINISTRATION BUDGET

REVENUE

4-L2 Dues from MD4
*Installation Dinner
* 4-L2 Directory Advertising
*District Cabinet Meeting
*International President VIP Dinner
Training & Seminars
*District Fundraiser
*District Convention
Miscellaneous Revenue
*Melvin Jones Dinner
Total Revenue

EXPENSES

District governor
1st Vice District governor
2nd Vice District governor
Administration Supplies/Postage
Awards/Badges/District Officer Crests
Honorariums
*District Cabinet Meeting
Administrative Fund Transfer to Convention
*4-L2 Directory
Installation Dinner Advance
*Installation Dinner
International President Visit
*International President VIP Dinner
Leos
*Melvin Jones Dinner
New Clubs
Student Speaker Contest
Training/Workshops
Electronic Communications & Newsletter
*District Fundraiser
Printing
Miscellaneous Expense
*District Convention
Total Expenses

Note: * Each major event should have its own budget with the appropriate revenue and expense.

**Any dollars raised by the Melvin Jones activity in excess of its expenses will be distributed to LCIF only.
These monies are not to be included in the District finances.

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(Updated May 2022)

1. Annual International President's Visit for Rose Parade

- a. Establish Roles for the visit
 - i. Define District versus Lions Float Inc.
 - ii. Define Budgets
- b. Communicate a schedule for Lions Float Inc.
 - i. Define timelines
 - 1. Arrival and Departure
 - 2. Scheduled Events and create guest list
 - 3. Greetings and chaperone during visit
 - 4. Establish Hotel and thoroughly review contract
 - 5. Phoenix Float
- c. Budget the event
 - i. Budget includes obligations per LCI for the President
 - ii. Budget the IP Reception
 - iii. Budget the District Governor's Dinner with IP
 - iv. Budget required meetings with IP
 - 1. Governors
 - 2. Club President
 - 3. Leos
 - 4. Projects
 - v. Budget Transportation
 - 1. Non-scheduled event that are not reimbursed by LCI
 - vi. Budget special meals with IP
 - 1. Host a Breakfast, Lunch or Dinner with the IP
 - vii. Budget gift basket and hospitality.
 - viii. LCIF Donation to International President
- d. Agendas
 - i. Master Agenda for reception and Governor's Dinner
 - ii. Agenda or introduction for meetings.

2. Annual Melvin Jones Luncheon

- a. Work closely with LCIF District Coordinator.
 - i. Set date
 - ii. Acquire Guest Speaker
 - iii. Define budget
 - 1. Establish Cost
 - a. Location
 - b. Meals
 - c. Printing
 - d. Certificates
 - e. Center Pieces
 - f. Raffles
 - iv. Approve location of event and Time
 - v. Review meals options
 - vi. Approve agenda

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3. Review District Governor, 1st VDG and 2nd VDG responsibilities at the Council of Governors

- a. Review duties per LCI
- b. Review timelines
- c. District Duties versus Multiple District Duties
- d. Review Cost

4. Non-Disclosure and Confidential Agreements

- a. Identification of the parties.
- b. Definition of what is deemed to be confidential.
- c. The scope of the confidentiality obligation by the receiving party.
- d. The exclusions from confidential treatment.
- e. The term of the agreement.

5. Technology Committee

- a. Formation of a technology committees
 - i. Digital Committee Coordinates online assets
 - 1. Website
 - 2. Social Media
 - 3. District portals example, Constant Contact, agreed upon credit card service
 - ii. Audio Visual Committee
 - 1. Inventory Control
 - 2. District Events
 - a. Transport
 - b. Setup
 - c. Operate
 - d. Post Event Storage
 - e. Maintains Equipment

6. Hero Awards (Youth Cancer Survivors) – Special Account

- a. Design narrative of the project
 - i. Medals to be awarded to Young Cancer Survivors
 - ii. Create a budget for the District
 - 1. Funds are ear marked
 - 2. Funds used only to replenish supplies of the following
 - a. Medals
 - b. Ribbons for Medals
 - c. Certificate
 - d. Certificate Holders
- b. Committees' duties include
 - i. Creating and maintaining subcommittees
 - 1. Admin
 - 2. Outreach & Communications
 - 3. Inventory Control
 - 4. Fundraising

DISTRICT 4-L2 POLICY AND PROCEDURE

6. ELECTION PROCESS. (Moved from By-Laws Section 5) (Revised May 2022)

(a) The election of district governor and first and second vice district governor shall be by written secret ballot unless there is only one candidate for the office, in which event the election of that candidate may be conducted by voice vote. The candidate for each office receiving the simple majority a vote shall be declared elected. The polls shall be open during the day of the last scheduled business session of the convention at a time to be announced at the fourth (4) district meeting. Each candidate may have one poll watcher present at all times during the voting and counting of the ballots. There shall be no campaigning within one hundred (100) feet of the polling place. In the event there is more than one candidate for any office, the election committee chairperson shall write the name of each candidate onto paper of equal size and, in the presence of the candidates, place the names into a hat or the like of, then blindly draw each name one by one and until the ballot order is set. The first name pulled is the first name on the ballot, the second name pulled is the second name on the ballot, and so on. (Revised May 2015)

(b) The election committee shall have charge of the balloting and conduction of the election and shall report the winner of each office and the results of the balloting on each proposition on the ballot, to the convention when called upon by the presiding officer prior to the close of the convention.

(c) In the event of a tie vote for the candidates of the offices of district governor or first or second vice district governor, the tie shall be announced at the earliest possible time and thereupon, the delegate (or if he or she not be then present at the convention, the alternate to that delegate) designated on the delegate certification form as a delegate or alternate to act on behalf of his or her club for the purposes of this section, shall be entitled to cast one vote for his or her club for the office. The vote shall be by written secret ballot. The voting polls shall be open at a time specified by the district governor and shall remain open for two hours after opening on the last day of the business sessions of the convention. If after such vote, a tie shall exist, the candidates shall draw lots to determine the winner.