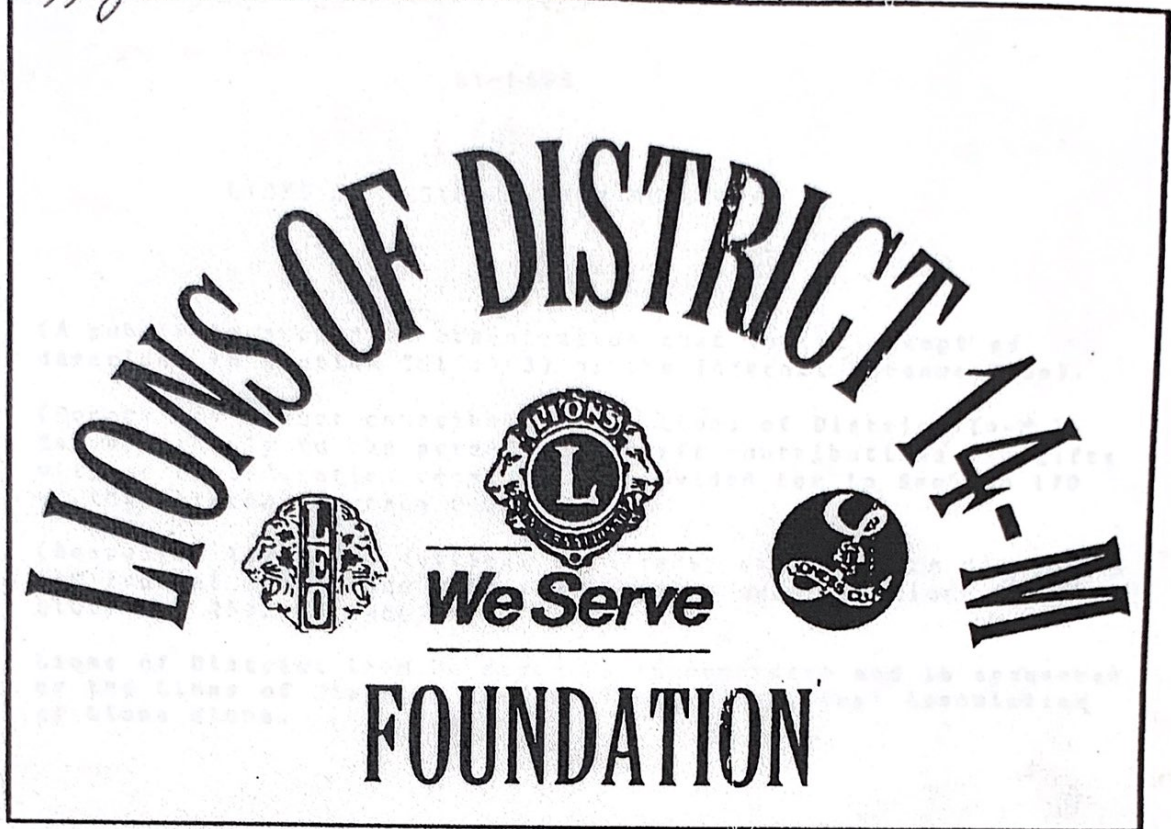


*Copy given to PDE Jack Brown 7-12-06*



*501 (c) (3) #3*

*EIN 25-1737416*

*DLN 1705322 0723028*

**LIONS OF DISTRICT 14-M WE SERVE  
COMMITTEE-POLICY**

**BYLAWS**

**OPERATING PROCEDURE MANUAL**

**GRANT CRITERIA**

**IRS 501(C)(3) APPROVAL**

9636-1504

BY-LAWS

OF

LIONS OF DISTRICT 14-M WE SERVE

(A publicly supported organization that is tax exempt as described in Section 501(c)(3) of the Internal Revenue Code).

(Donors may deduct contributions to Lions of District 14-M We Serve but only to the extent that their contributions are gifts with no consideration received as provided for in Section 170 of the Internal Revenue Code).

(Bequests, legacies, devises, transfers, or gifts are deductible for federal estate and gift tax purposes under sections 2055, 2106, and 2522 of Code).

Lions of District 14-M We Serve is Incorporated and is sponsored by the Lions of District 14-M of The International Association of Lions Clubs.

As adopted on: 22 April, 1995-Effective 22 April, 1995

As amended on: 23 July, 1995-Effective 23 July, 1995

As amended on: 4 May, 1996-Effective 4 May, 1996



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Lions of District 14-M We Serve (hereinafter referred to as We Serve) is a separate Corporation with its own Corporate Officers and Directors which have general management and control of the business, property and funds of We Serve under the supervision of the District 14-M voting cabinet.

Purpose:

The purpose of this policy is to set forth guidelines for the We Serve Committee to keep the District Cabinet informed of the activities of We Serve and to clearly define the duties of the members of the committee.

Requirements:

1. The We Serve Committee shall consist of:
  - A. Committee Chairman, who shall be the Immediate Past District Governor who also serves as President of We Serve.
  - B. A Committee Co-Chairman, who shall be the current Vice District Governor who also serves as Vice President of We Serve.
  - C. A Secretary/Treasurer who shall be appointed by the District Governor for the same fiscal year and who is also the Secretary/Treasurer of We Serve.
2. The chairman will be responsible for all meetings, whether regular or called, and shall preside at such meetings.
3. The chairman shall make written reports on the activities of We Serve at each cabinet meeting.
4. The chairman, or designee, shall present to the voting cabinet, for approval, Grants, Amendments to By-Laws and Operating Procedures of We Serve.
5. The co-chairman shall assume the duties assigned by the chairman and in his/her absence, assume the responsibilities of the chairman.
6. The secretary/treasurer will receive all contributions to We Serve and will deposit them in banking institutions that have been approved by the Board of Directors of We Serve and shall disburse funds only with the approval of the Board of Directors of We Serve and the District Voting Cabinet if disbursement is a Grant.
7. The secretary/treasurer shall maintain the financial records of We Serve, report the financial status at each cabinet meeting and within 30 days of fiscal year end submit financial records to appointed accounting firm and/or district auditor for audit and preparation of required IRS and State reporting forms.
8. In the event the secretary/treasurer is replaced during his/her term, he/she will be subject to an audit of the financial records by auditors as appointed by the Board of Directors of We Serve.

end



# LIONS OF DISTRICT 14-M WE SERVE, INC. FOUNDATION

## -BYLAWS-

### Section 1. MEMBERSHIP

The membership of Lions of District 14-M We Serve shall be composed of all Lions. Lions Club members who are in good standing with said Club and District 14-M. No dues are asked or required of membership in Lions of District 14-M We Serve.

9636-1506

BY-LAWS  
OF  
LIONS OF DISTRICT 14-M WE SERVE

ARTICLE I

PURPOSES

The purposes of this not for profit Corporation as formed by the Lions of District 14-M of the International Association of Lions Clubs are to operate exclusively for the charitable purposes described in its Application to the Internal Revenue Service requesting 501(c)(3) Exempt Status.

To solicit, collect and otherwise raise money for charitable purposes; and to receive any donations, real, personal or mixed, by gift, devise, bequest or otherwise, absolutely or in trust for foregoing purposes or any of them and to carry out the direction and exercise the powers contained in any trust or other instrument under which property may be so received, including the expenditures of principal and income of any such property so received, if authorized or directed in such trust or instrument in such manner and amounts as deemed proper by the Board of Directors of this Corporation; and,

To enhance the image of Lionism by use of the Lions name and emblem in all publications and to do any and all lawful activities that may be incidental or necessary to any of the foregoing purposes. To have and to exercise all the powers and authorities now or hereafter conferred upon not-for-profit corporations under the Laws of the Commonwealth of Pennsylvania.

*This should say Non Profit Corp.  
501(c)(3) we always Non Profit*

This Corporation is under the supervision of and is accountable to District 14-M of the International Association of Lions Club and governed by the Constitution of Said Organization. Its purpose is consistent and does not conflict with the International Association's goals and activities.

ARTICLE II

OFFICES

Lions of District 14-M We Serve shall have its principal office at the office of the Secretary/Treasurer, 22 New Years Street, Uniontown, Pennsylvania 15401 or at such place or places as shall be the office of the Secretary/Treasurer.

ARTICLE III

MEMBERS

Section 1. MEMBERSHIP

The membership of Lions of District 14-M We Serve shall be composed of all Lions, Lioness Club members who are in good standing with said Clubs and District 14-M. No dues are assed or required for membership in Lions of District 14-M We Serve.



Section 2. VOTING MEMBERS

The members of the Board of Directors of this Corporation, as from time to time constituted, must be members in good standing of duly chartered and organized Lions Club in good standing within and under jurisdiction of District 14-M (except for non-Lions appointed to the Board), shall by virtue of such positions, be voting members of this Corporation, and shall comprise the entire voting membership thereof. Any person who ceases to hold such a position shall cease, thereon, to be a voting member of this Corporation.

Section 3. NON-VOTING MEMBERS

All members that are not voting members of the Board of Directors, shall be considered non-voting members of this corporation.

Section 4. VOTING

Each voting member shall be entitled to one vote on each matter submitted to, or requiring the vote of, such member.

Section 5. PROXIES

No proxy voting shall be allowed at any meeting.

ARTICLE IVMEETING OF MEMBERSSection 1. ANNUAL MEETING

The first Annual Meeting of the members of the Corporation shall be held at the Holiday Inn, Uniontown, Pennsylvania at 10:00 A.M. on the 22nd Day of April, 1995 which is the same day and same location of the District 14-M Convention. Thereafter, an annual meeting of members shall be held in each year on the same day, at the same location, of the District 14-M Convention, for the purposes of hearing reports of the Officers and Directors of Lions of District 14-M We Serve and for transaction of such business as may come before the meeting.

Section 2. SPECIAL MEETINGS

Special meetings of the members may be called by the District Governor of District 14-M and the President of Lions of District 14-M We Serve at their joint direction, or shall be called by the President upon the written request addressed to said President of a majority of the Lions of District 14-M We Serve voting members. The time and place of any special meeting shall be determined by the President and a call shall be made by the President or the Secretary at the direction of the President. The meeting shall be called within a period not to exceed 30 days following the request for special meeting.

Section 3. NOTICE OF MEETINGS

Written or printed notice stating the place, day and hour of any meeting of members shall be delivered to the members by the District Governor, District 14-M Newsletter or by letter from the President



of the Lions of District 14-M We Serve, mailed to the President or Secretary of each Club in District 14-M not less than 15 nor more than 30 days before such meeting. In the case of a special meeting only, the purpose for which the meeting is called shall be stated in the notice. If mailed, notice shall be deemed delivered when deposit in the U.S. mail addressed to the address of the Club President or Secretary as it appears on the records of the Corporation, with post thereon prepaid. Any member may waive notice of any meeting.

#### Section 4. QUORUM

A majority of the members present shall constitute a quorum at any meeting.

### ARTICLE V

#### BOARD OF DIRECTORS

##### Section 1. DESIGNATION

The Board of Directors shall be 14 in number with at least a majority that are Lions Club members and shall be appointed by the District Governor of District 14-M subject to approval of the District 14-M Voting members of Cabinet in accordance with the following:

1. A President who will be the Immediate Past District Governor. The President's term of office is one year.
2. A Vice President who will be the Vice District Governor of District 14-M. The Vice President's term of office is one year.
3. A Secretary/Treasurer who can be any Lions Club member in good standing in District 14-M and who has previously served as a Club or District Secretary, Treasurer or has had previous experience as a money manager, accountant or bookkeeper. The Secretary/Treasurer's term of office is one year. The Secretary/Treasurer may be reappointed.
4. Five members to the Board of Directors (as vacancy exist), by appointing one Director from each Zone A in Regions 1 thru 5, District 14-M, for a one year term for the 1995-96 fiscal year. Thereafter, the term of office shall be two years. No Board member shall serve for more than two consecutive terms without one year interruption of service on the Board. Any Lions Club member in good standing in Zone A, Regions 1 thru 5 is eligible for appointment except Region Chairmen, Zone Chairmen, District Secretary and District Treasurer.
5. Five members to the Board of Directors (as vacancy exist), by appointing one Director from each Zone B in Regions 1 thru 5, District 14-M, for a two year term for the 1995-96 fiscal year. Thereafter, the term of office shall be two years. No Board member shall serve for more than two consecutive terms without one year interruption of service on the Board. Any Lions Club member in good standing in Zone B, Regions 1 thru 5 is eligible for appointment except Region Chairmen, Zone Chairmen, District Secretary and District Treasurer.



6. One member to the Board of Directors (as vacancy exist), by appointing a non Lion Director for a two year term for the 1996-97 fiscal year. Thereafter the term of office shall be two years. No Board member shall serve for more than two consecutive terms without one year interruption of service on the board.

## Section 2. GENERAL POWERS

The affairs and business of the Corporation shall be managed by the Board of Directors which shall:

- (a) have jurisdiction, control and supervision over all officers and committees of said Board and this Corporation; and
- (b) have general management and control of the business, property and funds of this Corporation.

## Section 3. SCHEDULED MEETINGS

- (a) Annual Meeting. An annual meeting of the Board of Directors shall be held without other notice than this By-Law at 1:30 PM on the same day and at the same place as District 14-M Cabinet reorganization meeting.
- (b) Regular Meeting. Regular meetings of the Board of Directors shall be held without other notice than this By-Law on the same day, at the same place, as each regular meeting of the District 14-M Cabinet. The Board of Directors may provide by resolution the time and place for the holding of additional regular meetings of the Board without other notice than such resolution.

## Section 4. SPECIAL MEETINGS

Special meetings of the Board of Directors may be called by the President at his discretion, and shall be called by the President upon written request addressed to the President by a majority of the Directors. The call shall be made by the President, or Secretary at the direction of the President, for such time and place within the District 14-M as the President shall determine.

## Section 5. NOTICE

Notice of any special meeting of the Board of Directors shall be given at least 15 Days previously thereto by written notice delivered personally or sent by mail or telegram to each Director at his address as shown by the records of the Corporation. If mailed, such notice shall be deemed to be delivered when deposited in the U.S. mail in a sealed envelope so addressed with postage thereon prepaid. If notice be given by telegram, such notices shall be deemed to be delivered when the telegram is delivered to the telegram company. Any Director may waive notice of any meeting in writing at least 5 days prior to meeting.

## Section 6. QUORUM

A majority of the Board of Directors shall constitute a quorum for the transaction of business at any meeting of the Board, provided that if less than a majority of the Directors present may adjourn the meeting from time to time without further notice.

9636-1510

Section 7. VACANCIES

Vacancies occurring on the Board of Directors, for whatever reason, shall be filled immediately by the District Governor, District 14-M, subject to approval of the voting members of Cabinet at the next regular Cabinet meeting, for the unexpired term.

Section 8. NANNER OF ACTING

The act of a majority of the Directors present at any authorized meeting shall be the act of the Board of Directors unless the act of a greater number is required by law.

Section 9. ACTION BY WRITTEN CONSENT

Any action required by law to be taken at a meeting of Directors, or any action which may be taken at a meeting of Directors, may be taken without a meeting if a consent in writing setting forth the action so taken shall be signed by all of the Directors.

Section 10. REMOVAL

Any officer or member of the Board of Directors may be removed by a vote of a two thirds (2/3) majority of the Directors of this Corporation then in office (excluding the vote of that person being the judgment of the Board of Directors, the best interests of the Corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the Officer or Director so removed.

ARTICLE VI

OFFICERS AND COMMITTEES

Section 1. EXECUTIVE OFFICERS

The Executive Officers of the Corporation shall be a President, Vice President, Secretary and Treasurer, or Secretary/Treasurer.

Section 2. DUTIES AND POWERS

(a) President. The President shall be the Principal Executive Officer of the Corporation and shall, in general, supervise all of the business and the affairs of the Corporation. He/She shall preside at all meetings of the Board of Directors. He/She may sign with the Secretary, or any other officer of the Corporation authorized by the Board of Directors, any deeds, mortgages, bonds, contracts, or other instruments, which the Board of Directors has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors, or by these By-Laws or by statute, to some other officer or agent of the Corporation, and, in general, he/she shall perform all duties incident to the office of President and such other duties as may be prescribed by the Board of Directors from time to time.



(b) Vice President. In the absence of the President or in the event of his/her inability or refusal to act, the Vice-President shall perform the duties of the President, and when so acting, shall have all the powers of the President, and be subject to all of the restrictions upon the President. Any Vice-President shall perform such other duties as from time to time may be assigned to him/her by the President or by the Board of Directors.

(c) Secretary-Treasurer. The Secretary shall keep the minutes of the meetings of the members and of the Board of Directors in one or more books provided for that purpose; see that all notices are duly given by law; be custodian of the corporate records and of the seal of the Corporation and see that the seal of the Corporation is affixed to all documents, the execution of which, on behalf of the Corporation under its seal, is duly authorized in accordance with the provisions of these By-Laws; keep a register of the post office address of each Board member which shall be furnished to the Secretary by such Board member. The Secretary-Treasurer shall be bonded for the faithful discharge of his duties in such sum and with such surety or sureties as the Board of Directors shall determine. He/She shall have charge and custody of, and be responsible for, all funds and securities of the Corporation, receive and give receipts for monies due and payable to the Corporation from any source whatsoever, and deposit all such monies in the name of the Corporation in such banks, trust companies or other depositories as shall be directed in accordance with the provisions of Article VIII of these By-Laws, and, in general, perform all duties incident to the office of Secretary-Treasurer and such other duties as from time to time may be assigned to him/her by the President of the Board of Directors.

### Section 3. COMMITTEES

The President, with the approval of the Board of Directors, shall designate appropriate committees and appoint individuals to said committees, which appointees need not be members of the Board of Directors.

## ARTICLE VII

### INDEMNIFICATION

#### Section 1. PERSONAL LIABILITY

A director of the Corporation shall, to the maximum extent permitted by the laws of the Commonwealth of Pennsylvania, have no personal liability of monetary damages for any action taken, or any failure to take any action, as a director, provided that this section shall not eliminate the liability of a director in any case where such elimination is not permitted by law.

#### Section 2. INDEMNIFICATION

Each person who, at any time, is or shall have been a director or officer of the Corporation and his heirs, executors and administrators,

9636-1512

shall be indemnified by the Corporation in accordance with, and to the full extent permitted by, the laws of the Commonwealth of Pennsylvania as in effect at the time of indemnification. The foregoing right of indemnification shall constitute a contract between the Corporation and each of its directors and officers and shall not be deemed exclusive of other rights to which any director, officer, employee, agent or other person may be entitled in any capacity as a matter of law or under any by-law, agreement, vote of members or directors, or otherwise. If authorized by the Board of Directors, the Corporation may purchase and maintain insurance on behalf of any person to the full extent permitted by the laws of the Commonwealth of Pennsylvania.

#### ARTICLE VIII

##### CONTRACTS, CHECKS, DEPOSITS AND FUNDS

###### Section 1. CONTRACTS

The Board of Directors may authorize any officer or officers, agent or agents, in addition to the officers so authorized by these By-Laws, to enter into any contract or execute and deliver any instrument in the names of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

###### Section 2. CHECKS, DRAFTS, ECT.

All checks, drafts of other orders for payment of money, notes or other evidences of indebtedness issued in the name of the Corporation shall be signed by such officer or officers, agent or agents, of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors. In the absence of such determination by the Board of Directors, such instruments shall be signed by the Treasurer and countersigned by the President or Vice President.

###### Section 3. DEPOSITS

All funds of the Corporation shall be deposited to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Directors may from time to time direct.

###### Section 4. GIFTS

The Board of Directors may accept on behalf of the Corporation any contribution, gift, bequest or devise for its general purposes, or for any special purpose consistent with the purposes as set forth in the Articles of Incorporation.

#### ARTICLE IX

##### RECEIPT AND DISBURSEMENT OF FUNDS

###### Section 1. DISBURSEMENTS

The Board of Directors shall designate guidelines for disbursements of funds with or without individual pre-approval by members of the Board of Directors.



Section 2. RECIPIENT

The Board of Directors shall require that the purpose and activities for which any grants, gifts, or loans, are made are to be approved by the members of the Board of Directors and District 14-M Voting members of Cabinet.

Section 3. USE OF FUNDS

The Board of Directors shall specify and agree with any recipient individual or organization that the actual use of any donated funds shall be only for purposes approved by the Board of Directors.

Section 4. GRANT REPORT

The Board of Directors shall require recipient organizations to provide the Corporation with a full accounting and complete financial report which accounts for the use of donated funds.

Section 5. REFUSAL

The Board of Directors may refuse any contribution or designated grant, including a donation conditioned on its being paid out for a specific purpose, and return to the donor any such contributions actually received.

ARTICLE XFISCAL YEAR AND AUDITSection 1. FISCAL YEAR

The fiscal year of the Corporation shall begin on the first day of July in each year and end on the last day of June in the next succeeding calendar year.

Section 2. AUDIT

Within 60 days of the close of each fiscal year, the Board of Directors shall have an independent audit of the books and records of the Corporation prepared by a certified public accountant and copies thereof shall be distributed to the voting members of Corporation and members of the District 14-M voting Cabinet.

ARTICLE XIFISCAL AGENTS

The Board of Directors may employ one or more fiscal agents to handle the details of its investment program, the purchase and sale of securities and investments under the supervision of the Board of Directors, the custody of all securities and investments, and the keeping of corporate accounts and records whenever the funds of the Corporation are sufficiently large to justify the same.

9636-1514

ARTICLE XII

NAME, EMBLEM, OTHER INSIGNIA AND SEAL

Section 1. NAME, EMBLEM, OTHER INSIGNIA

The name, goodwill, emblem and other insignia of this Corporation may not be used by any Lions Club, Lions Club Member, Lioness Club, Lioness Club Member, Leo Club or Leo Club Member, or by Lions District (Single, Sub-, and Multiple), or by any entity (legal or natural, in corporate or any other form), organized and/or controlled by any Lions, Lioness, Leo Club, its member or members, or any Lions District, for any purpose except those expressly authorized by the provisions of these By-Laws or by policies of the Corporation Board of Directors; and no other individual or entity (legal, natural, or any other form) may use the name, goodwill, emblem and other insignia of the Corporation without written consent and license as shall be required by the Corporation Board of Directors, all of which is subject to rules and regulations of Lions Clubs International.

Section 2. CORPORATE SEAL

The Board of Directors shall provide a corporate seal, which shall be in the form of a circle and shall have inscribed thereon the name of the corporation and the words "Corporate Seal".

ARTICLE XIII

WAIVER OF NOTICE

Whenever any notice is required to be given under the provisions of Pennsylvania law, or under the provisions of the Articles of Incorporation or the By-Laws of the Corporation, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

ARTICLE XIV

ADAMENDMENTS TO BY-LAWS

Section 1. These By-Laws may be amended only at the District 14-M of Lions Clubs International Annual Convention by Amendments reported by the Convention Committee on Constitution and By-Laws and adopted by the affirmative vote of a majority of the registered delegates voting at such meeting upon 30 days prior notice that same will be voted on at said convention.

Section 2. Each amendment shall take effect at the close of the convention at which adopted unless otherwise specified in the amendment.



EFFECTIVE DATE

## ARTICLE XVI

Upon the dissolution of this corporation assets shall be distributed for one or more exempt purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code, or corresponding section of any future Federal Tax Code, or shall be distributed to the Federal Government, or to a state or local government, for a public purpose.

- 1.0 -

LIONS OF DISTRICT 14-M WE SERVE

# LIONS OF DISTRICT 14-M WE SERVE, INC. FOUNDATION

This is a copy of the manual for the  
operation of the foundation. It is the  
property of District 14-M We Serve. Therefore, whenever the name  
of District 14-M We Serve appears in the operating procedure  
manual it should be changed to Lions of District 14-M We  
Serve.

Notes:

-OPERATING PROCEDURE MANUAL- check

1/20/96



DISCUSSION OF ACTIVITIES  
ITEM 4 \* 7

## LIONS OF DISTRICT 14-M WE SERVE

### PAST ACTIVITIES

### OPERATING PROCEDURES MANUAL

In the past, We Serve, Inc. was involved in maintaining a mobile health screening van that would be utilized by the Lions Clubs of District 14-M in conducting glucose, hearing, visual acuity and blood pressure testing utilizing doctors and nurses from the Eye and Ear Hospital and a local optometrist all of whom volunteer along with the local scheduling Lions Club.

Funds to maintain this program were obtained by contributions from Lions Clubs and Lions Club members.

The attached operating procedures manual is for the use of Lions, Lioness and Leo Clubs of District 14-M in fund raising activities for **Lions of District 14-M We Serve** AND for requesting grants from Lions of District 14-M We Serve for Individuals or projects.

### FUTURE ACTIVITIES

This operating procedures manual was written prior to the approval of changing the "We Serve Incorporated" to **Lions of District 14-M We Serve**. Therefore, wherever We Serve Incorporated or WSI appears in the operating procedures manual it should be changed to **Lions of District 14-M We Serve**. We Serve is a broader group, including any handicapped or medically ill individuals, as well as to offer aid to disaster victims. Included in this are the following Note:

**Assistance to Lions of District 14-M We Serve by check**  
Should be made payable to: **Lions of District 14-M We Serve**.

Testing of visually impaired individuals

Acquiring educational aids - Braille material, computers and other equipment

Supply or assist in obtaining guide dogs for the blind

Guide dogs are secured from Rochester, Michigan

Donations for further research regarding blindness, possible cures and prevention of blindness

Grants to assist individuals needing eye surgery

**Assistance to Hearing Impaired Individuals -**

1/20/96  
Buying aids for impaired individuals

Testing of individuals with impaired hearing

**Assistance for Other Medical Purposes -**

Grants to needy individuals needing surgery, medical tests, organ transplants, etc.

**Assistance to Disaster Aid Victims -**

Grants to individuals who have suffered losses from fire, lightning, flood, etc.

WE SERVE, INC.

#25-1464102-25-1737416

FORM BCC-400

ATTACHMENT A

DESCRIPTION OF ACTIVITIES

ITEM 4 \* 7

#### PAST ACTIVITIES:

In the past, We Serve, Inc. was involved in maintaining a mobile health screening van that would be utilized by the Lions Clubs of District 14-M in conducting glaucoma, hearing, visual acuity and blood pressure testing utilizing doctors and nurses from the Eye and Ear Hospital and a local optometrist all of whom volunteer along with the local scheduling Lions Club.

Funds to maintain this program were obtained by contributions from Lions Clubs and Lions Club Members, who were located in District 14-M of the Lions Club Organization.

District 14-M is comprised of four counties in Southwestern Pennsylvania - Fayette, Somerset, Greene and Washington counties.

#### FUTURE ACTIVITIES:

The mobile medical screening program which has been in operation for a number of years is being discontinued.

We Serve, Inc. desires to expand its humanitarian program, and to offer financial aid and assistance to a broader group, including any handicapped or medically ill individuals, as well as to offer aid to disaster victims. Included in this are the following anticipated programs:

##### Assistance to Blind Individuals -

- Buying eyeglasses for needy individuals
- Testing of visually impaired individuals
- Acquiring educational aids - Braille material, computers and other equipment
- Supply or assist in obtaining guide dogs for the blind
- Guide dogs are secured from Rochester, Michigan
- Donations for further research regarding blindness, possible cures and prevention of blindness
- Grants to assist individuals needing eye surgery

##### Assistance to Hearing Impaired Individuals -

- Buying hearing aids for impaired individuals
- Testing of individuals with impaired hearing

##### Assistance for Other Medical Purposes -

- Grants to needy individuals needing surgery, medical tests, organ transplants, etc.

##### Assistance to Disaster Aid Victims -

- Grants to individuals who have suffered losses from fire, lightning, flood, etc.



WE SERVE, INC.

#25-1464102- 25-1737416

FORM 300 - 400

ATTACHMENT A

DESCRIPTION OF ACTIVITIES-CONTINUED

ITEM 4 \* 7

FUTURE ACTIVITIES-CONTINUED:

Information regarding needy individuals and worthy causes will be transmitted to We Serve, Inc. from the Lions Clubs and members in District 14-M. This information will be in the form of Grant Applications from the applicants. A committee of officers and board members of We Serve, Inc. will review the applicants requests. Those applications which are considered most worthy will be submitted to the Lions Club District 14-M Cabinet, along with a recommendation from We Serve, Inc. for the approval of the charitable grant.

Upon final approval by the District 14-M Cabinet, We Serve, Inc. will disburse the funds to the needy applicants.

The programs will be initiated as soon as We Serve, Inc. receives its Exemption Recognition from the Internal Revenue Service.

We believe the above described activities qualify under Section 501(c)(3) by providing "relief of the poor and distressed or of the underprivileged."

**WE SERVE INCORPORATED  
LIONS, LIONESS AND LEOS OF DISTRICT 14-M**

**OPERATING PROCEDURES**

**WSI PUBLICATION "GRANT CRITERIA"**

**WSI INDIVIDUAL GRANT APPLICATION FORM**

**WSI PROJECT GRANT APPLICATION FORM**

1. WSI's Application for 501 (c) (3) designation has been approved by the Internal Revenue Service. WSI is a tax exempt organization and will be treated as a publicly supported organization.
2. Donors may deduct contributions to WSI as provided for in Section 170 of the Internal Revenue Code.
3. Bequests, legacies, devises, transfers or gifts to WSI are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Section 2054, 2106 and 2522 of the Code.
4. Donors may deduct contributions to WSI only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in connection with fund raising events may not necessarily qualify as deductible contributions depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2 on page 194, gives guidelines regarding when taxpayers may deduct payments for nonvoluntary or other participation in fundraising activities for charity.

**Approved 22 April 1995**

to show that funds are spent only for those purposes listed in 501 (c) (3) of the Code. If funds are distributed to other organizations, records must show whether they are exempt under section 501 (c) (3). In cases where the recipient organization is not exempt under section 501 (c) (3), WSI must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for that purpose.



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WE SERVE INCORPORATED  
LIONS, LIONESS AND LEOS OF DISTRICT 14-M

(TIN 25-1737416)

OPERATING PROCEDURES

The official name of this Corporation is "WE SERVE INCORPORATED" which will be referred to as WSI in this publication. Wherever the word Club, Clubs or members appears, it applies to the Lions, Lioness and Leo Clubs and their members in District 14-M, Multiple District 14 of The International Association of Lions Clubs.

SECTION 1 - BACKGROUND INFORMATION

WSI was Incorporated on 30 April, 1975 as a non-profit corporation for the purpose of maintaining a mobile health screening van that was utilized by the Clubs of District 14-M in conducting glaucoma, hearing, visual acuity and blood pressure testing utilizing doctors and nurses from the Eye and Ear Hospital and local optometrist all of whom volunteered along with the local scheduling Club. Funds to maintain this program were obtained by contributions from Clubs and Club Members in District 14-M which is comprised of Fayette, Greene, Somerset and Washington Counties. Over the years, use of the van decreased and due to the age of the van, costs involved in maintaining it, little use, use of the van was discontinued and the van was subsequently sold. An Ad-Hoc Committee was appointed to file an application to change the purpose of WSI to a 501 (c) (3) Tax Exempt Organization which would broaden the funding sources of WSI and expand the Humanitarian, Vocational and Disaster Services to needy projects and individual citizens in the area served by the Clubs in District 14-M. Accordingly, an application was filed by the Ad-Hoc Committee and;

1. WSI's Application for 501 (c) (3) designation has been approved by the Internal Revenue Service. WSI is a Tax Exempt Organization and will be treated as a publicly supported organization.
2. Donors may deduct contributions to WSI as provided for in Section 170 of the Internal Revenue Code.
3. Bequests, legacies, devises, transfers or gifts to WSI are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Section 2055, 2106 and 2522 of the code.
4. Donors may deduct contributions to WSI only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fund raising events may not necessarily qualify as deductible contributions depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2 on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.
5. WSI must keep records to show that funds are spent only for those purposes listed in 501 (c) (3) of the Code. If funds are distributed to other organizations, records must show whether they are exempt under section 501 (c) (3). In cases where the recipient organization is not exempt under section 501 (c) (3), WSI must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for that purpose.



6. If distribution of funds are to Individuals, records must be kept to indicate case histories showing the recipients' names, addresses, purpose of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to WSI, so that WSI can substantiate upon request by the IRS any and all distributions made to Individuals.

## SECTION 2 - PROCEDURE FOR MAKING DONATIONS TO WSI

1. Individuals, Lions, Lioness, Leos, Corporations and other businesses can make contributions to WSI that are Tax Exempt by making check payable to "WE SERVE INCORPORATED" and forward contribution to Secretary/Treasurer of WSI whose name, address and telephone number is listed in the District Directory. Donors will receive acknowledgement of contributions from the Secretary/Treasurer of WSI.
2. ~~Donations to WSI may be either Designated or Undesignated.~~ WSI Form WSI-1 (10-94) may be used to insure proper credit and is forwarded with contribution.
  - A. ~~Designated funds are those donations that are earmarked by the Donor for a specific purpose such as a WSI/DISTRICT supported project to help an Individual or a community disaster. Those donations will be acknowledged by the Secretary/Treasurer of WSI and passed on without any administrative cost from designated funds.~~
  - B. Undesignated Funds are those donations that are not identified as applying to a specific project. These funds are used for Individual and project grants by WSI. WSI has a Disbursement formula which says that 50 percent of the prior years total undesignated revenue plus interest earned less administrative and promotional costs of that same fiscal year, is available for grants. The remainder of the funds will remain in the corpus of WSI to assure the stability of WSI.

## SECTION 3 - GRANTS

1. Any Club in Lions District 14-M may sponsor an application for a grant that meet WSI's objectives of (A) Humanitarian Services, (B) Vocational Assistance, (C) Assistance for Medical purposes, or (D) Community Disaster Relief that are beyond the scope of traditional Club fundraising.
  - A. Humanitarian Services Grants. Humanitarian Services Grants may be issued for communal programs, Institutes or Individuals which satisfy humanitarian needs in harmony with the objectives of Lionism.
  - B. Vocational Assistance Grants. Vocational Assistance Grants may be issued to Individuals or programs meeting a broad range of educational and training which provide a means for people to become self-supporting or to improve upon their economic and social well being.



- C. Assistance for Medical Purposes. Assistance for Medical purposes grants may be made to needy Individuals requiring surgery, medical tests, organ transplants, where assistance is not available from other sources.
  - D. Community Disaster Relief. Community Disaster Relief Grants may be made to Individuals or Organizations in response to documented natural disasters evidenced by significant mortality, injury, property damage and loss.
2. Clubs applying for a grant to an individual must document that the Individual recipient of the grant has demonstrated the need and an inability to obtain the help from any other source. They must show that they do not possess the resources to obtain the items or services themselves and do not qualify for assistance through existing government assistance programs. These factors will be evaluated and the most worthy will be selected for assistance based on available funds.

#### SECTION 4 - GRANT APPLICATION PROCEDURES

1. Clubs desiring to sponsor a Grant Application should contact the Secretary/Treasurer of WSI (Name, address and telephone number is listed in the District Directory) and request a Grant Application Form. The Secretary/Treasurer will then immediately forward the Grant Application Form and a copy of WSI publication "GRANT CRITERIA" to assist the Club in filing the Grant Application.
2. The sponsoring Club completes the application following the instructions on the application and in the Grant Criteria publication. The completed application must then be approved by the Club's Board of Directors and signed by the Club President and Club Secretary. The Club Secretary attaches a signed and dated copy of the minutes of the Board meeting approving the application. The application is then forwarded to the Secretary/Treasurer of WSI.
3. Applications must be received by the Secretary/Treasurer of WSI at least 30 days prior to a District 14-M Cabinet meeting. The Secretary/Treasurer will review the Application, request additional information if required, and forward a copy of the Application to each WSI Board member and the District Governor. The President of WSI will present the Application to WSI Board members in session for approval and subsequent to the Voting members of the District 14-M Cabinet for approval. The Secretary/Treasurer of WSI will notify Club President of the action taken on the application.
4. Approved Applications will be returned to the President of the sponsoring Club along with funding check and Grant Funds Accounting instructions. The President of the sponsoring club will be responsible for use of the funds and accounting to WSI following the instructions that will be enclosed with the check.