

YOUR EDUCATION FUND

A Handbook for Local Leagues
Including Procedures and Forms

THE LEAGUE OF WOMEN VOTERS®
of Washington
Education Fund



Revised 8/11/18

(approved - C3 Board)

THE LEAGUE OF WOMEN VOTERS®
of Washington
Education Fund
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Download this document from the LWVWA website: www.lwvwa.org

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INTRODUCTION

The League of Women Voters Washington Education Fund (LWVWAEF) was established as a nonprofit corporation under the laws of the State of Washington in 1995 as an educational arm of the League of Women Voters of Washington. The Education Fund was granted tax-exempt status under section 501(c)(3) of the Internal Revenue Code in 1997. This charitable organization status means contributions to the Education Fund from individuals and corporations may be deductible for federal income tax purposes. It also means that the Education Fund may receive funding from foundation grants. Local Leagues do not typically have 501(c)(3) status; they typically are designated as 501(c)(4) non-profit organizations. This means they do not pay corporate taxes but donations to their 501(c)(4) are not tax-deductible. Local Leagues may solicit local tax-deductible contributions, which must be transferred to and held by the LWVWAEF. Those funds may then be used for appropriate educational projects in their communities.

There are two ways for local Leagues to obtain money from the League of Women Voters of Washington Education Fund (LWVWA Ed Fund). (General Guidelines are on pages 4-5)

1. Leagues may establish their own **Local League Ed Fund (LLEF)** accounts with the LWVWA Ed Fund and then raise tax-deductible contributions for their educational projects.

There is no limit to the amount of money that can be raised and deposited in their own account. The LWVWA Ed Fund acts as the banker, holding the money in the local League's name. In order to comply with IRS regulations, LWVWA Ed Fund requires that money withdrawn from the local League account be spent on educational projects as defined in the Guidelines. Local Leagues must apply for each project and submit a final report about the project so that LWVWA Ed Fund can maintain its tax-exempt status with the IRS. (Guidelines are on page 8; Forms are marked LL and are available on pages 13, 15, 17, 18, and 19 and at LWVWA.org

2. Leagues may apply for a **Civic Education Fund** grant for an educational project it wishes to do. The LWVWA Ed Fund provides grants to local Leagues for up to \$2000 per year for projects that fall within the guidelines of the fund. (Guidelines are on page 21; Forms are marked CE and are on pages 23 & 26) and at LWVWA.org

This handbook

- Explains the criteria for evaluating projects,
- Describes the procedures for applying for grants,
- Lists other ways that local Leagues may use their own accounts through the LWVWA Education Fund,
- Includes: Forms to apply for grants, obtain approval of projects and deposit and withdraw funds from local League accounts

COMPLYING WITH IRS REQUIREMENTS

To comply with IRS requirements, a project funded through a local League account in the LWVWA Education Fund and grants from the Civic Education Fund must meet the following criteria:

1. Project must be educational and have the purpose of informing the public in a fair and objective manner.
2. The Project cannot:
 - Advocate a particular position on legislation or urge any action to affect legislation (national, state or local).
 - Be involved in forming League consensus or member agreement on a position.
 - Involve work with political parties or candidates for office, other than nonpartisan voter service activities such as candidate forums.
3. Project should not be an activity or event that essentially supports League membership activities. Producing internal membership materials such as the monthly VOTER or membership brochures would not qualify for LWVWA Education Fund support.
4. Membership activities at educational events is limited depending on the host.
 - If the local League is hosting an educational event, with support from the Education Fund, speakers may talk about League activities and encourage attendees to join. Membership material may be available to attendees.
 - If the LWVWA Education Fund is directly hosting an event under its own name, activities on behalf of the League should be limited to passively making information available to attendees without solicitations.

DEVELOPING A PROJECT BUDGET

A project budget must be developed for requests for both **Local League Ed Fund Account Projects** and **Civic Education Grants**.

Estimating expenses

Consider direct and indirect costs when estimating the budget for either type of project to be funded. The budget should include the following components.

- Direct costs. These are readily identifiable expenses specifically for the project, such as printing, editing, layout, postage, supplies, distribution, promotion, phone charges, out-of-pocket expenses of volunteers, salaries, venue rentals and food for events. Equipment for the project (e.g. computers or video camera) to carry out the project may be listed in this category, if the equipment will be used for educational projects only.
- Indirect costs or overhead costs. These costs include general operating expenses that must be covered to complete a project. Examples include rent for office space, equipment usage for the project, monthly telephone charges and utilities allocable to the project. A portion of these expenses can be attributed to the project based upon use. Keep records to show that the project used these services or items, but receipts need not be submitted with the final report. The maximum amount is 20% of the total cost of the project.

Income generating activities

Local Leagues may partially fund an activity with funds in their account and partially by charging for the activity. The income from such an activity must be considered as income to the local League's Education Fund account. The amount requested as withdrawal will be the difference between the expenses and income for the event.

Example: local League X plans a conference to be funded by \$500 from the local League's Education Fund and \$200 from registration fees. When the conference is over, the treasurer files the project financial report showing \$700 as projected, and income from registration fees as \$250. The local League will be reimbursed the difference of \$450 from its account.

Income generated from the project must be used only for Education Fund purposes. Some projects, such as conferences and sales of books and videos or fundraising events may generate income. Any income greater than expenses must be deposited with the Education Fund and will be credited to the local League account.

LWVWA Ed Fund Management

Bookkeeping for Local Education Fund Accounts

1. Local League restriction: Tax-deductible contributions raised by local Leagues and deposited with the LWVWA Education Fund will be restricted for the use of the local League responsible for the deposit, unless the local League provides other instructions.
2. Revenue sharing: When a donor makes a contribution to the LWVWA office and specifies that all or part of a contribution is for the benefit of a local League, the contribution will be credited to the local League's account and that League will be so advised.
3. Funds will be held for each local League until such time as that League chooses to use them.
4. Handling Checks
 - Checks received locally for tax-deductible gifts should be made payable by the donor to the **League of Women Voters of Washington Education Fund**.
 - The local League should promptly mail checks to the state office for deposit in the local League's Education Fund account with Form F Deposit Transmittal Form.
 - Do not deposit checks in a local bank account.
 - The donor's wishes as to whether the gift is for a specific project or for unrestricted use, as well as whether the gift is for local League or state Education Fund use, should be noted on the **Deposit Transmittal Form F** (pages 19-20). If submitting more than seven checks, LL must also submit an Excel spreadsheet. Contact the office (info@lwvwa.org) for the correct format.
 - A completed form should accompany each mailing of funds sent for deposit.
 - The local treasurer should keep a copy of the transmittal form.
5. Credit Cards: Donors may use www.lwvwa.org to make a credit card, debit card, or PayPal account donation. The local League will be notified of the donation.
6. Account statements
 - Account statements will be sent to local Leagues once a year.
 - Local Leagues may request their balance or a statement at any time by contacting the LWVWA Ed Fund Treasurer.
7. Interest: Funds are placed in an interest-bearing account and interest earned is kept by the LWVWA Education Fund. However, a local League that maintains a balance in excess of \$10,000 over 6 months is entitled to receive three-fourths of the interest earned on its account. No interest will be paid on accounts with smaller balances.
8. Bank charges for insufficient funds of a contribution will be deducted from the local League's account.

PROCEDURES FOR LOCAL LEAGUE ACCOUNTS

Request for Project Approval and execution of a project:

- Local League submits a **Form A Local League Ed Fund Project Approval Request**. The form should be submitted online using the LWVWA website: www.lwvwa.org. (see “Developing a Project Budget” page 6).
- If necessary, the form on pages 13-14 may be downloaded, completed and mailed, or scanned and emailed, to the state office.
- Approval will be granted if the project meets the criteria outlined on page of this handbook and the local League Ed Fund account has sufficient funds on deposit.
- The LWVWA Ed Fund Project Review Committee will notify the local League if the project has been approved or denied.
- A local League may receive a portion of the expense money in advance of the event or project. Use **Form E Withdrawal of Local League Ed Funds** (page 18) to request money.
- Upon completion of the project, local League submits final report and receipts using **Form D Local League Ed Fund Project Final Report** (page 17) and a **Form E Withdrawal of Local League Ed Funds** (page 18) to receive money for the project.
- League receives final payment from account, or returns unused funds to its account if initial withdrawal from account exceeds expenses.

A local League cannot be reimbursed for expenses in excess of the actual funds on deposit. If the League doesn't have sufficient funds in its account for a project, the League must pay the remainder from its general fund or solicit more money to be deposited in account.

The local League treasurer or project director should keep copies of the Form A Local League Ed Fund Project Approval Request and the Form D Local League Ed Fund Project Final Report. Also keep copies of receipts that are submitted to document project expenses.

Each project approval shall be valid for a one-year period. Should the project continue after this period, the local League must send an approval request form asking for an extension. Peggy check on this.

The LWVWA Ed Fund board may reject a project request if a local League has been negligent in submitting its final reports from prior projects.

Routine Ed Fund withdrawal procedures:

- Publish They Represent You (TRY)

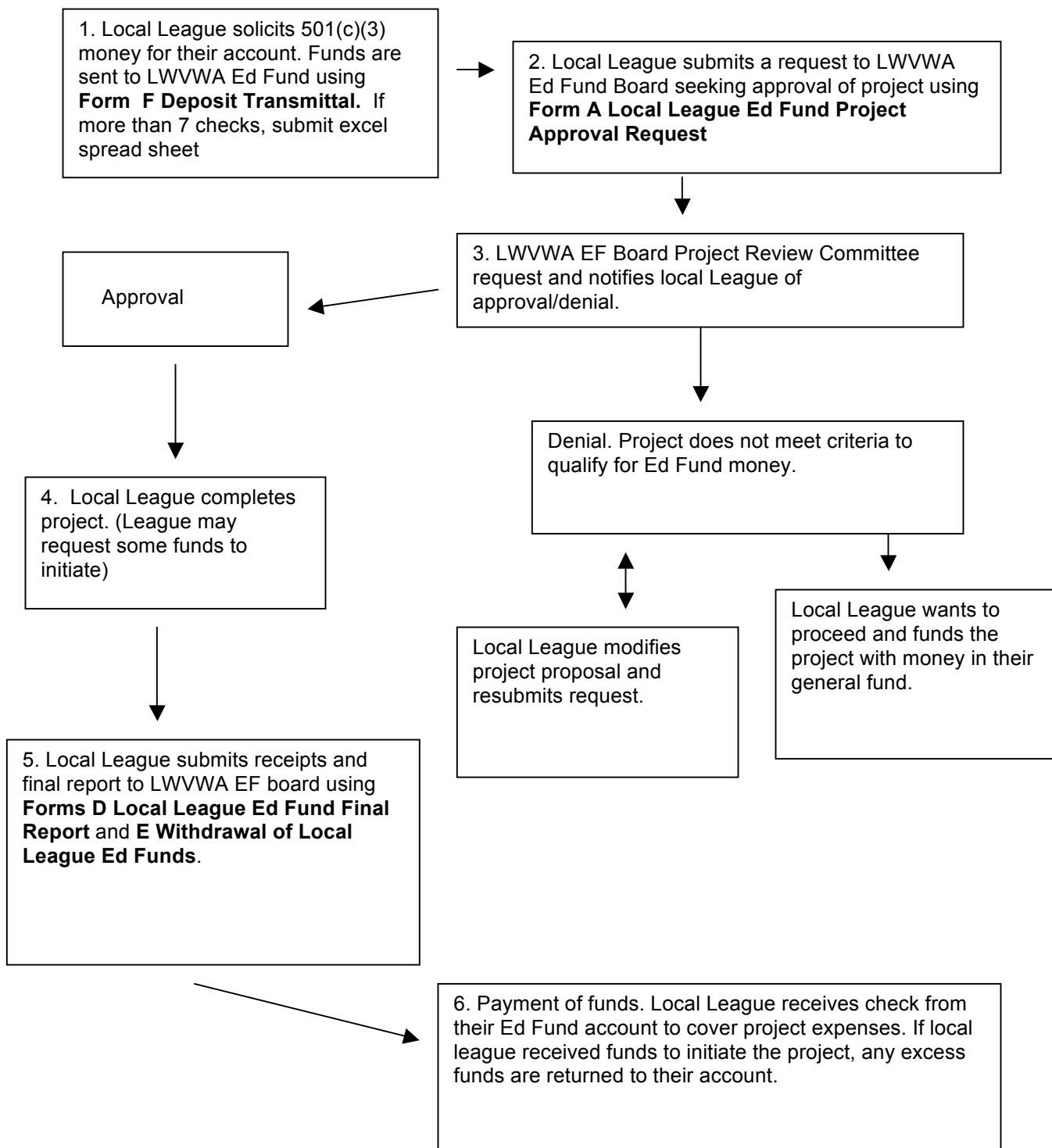
TRYs are developed and published on a regular basis by local Leagues. Project approval and funds withdrawal can be made on a single request to the LWVWA Education Fund with **Form B TRY Withdrawal Request** (page). Receipts and a copy of the final publication need to be sent in conjunction with Form B.

- Pay LWVUS PMPs

Payment of up to 50% of the annual PMP for LWVUS. A check will be drawn against the local League Education Fund account and payable to LWVUS Education Fund. Use **Form C LWVUS PMP Approval/Request** (page 16).

Local League Account Process Flowchart

Any local League may establish an account.



EXAMPLES FOR USING LOCAL LEAGUE EDUCATION FUND DOLLARS

- Community meetings
- They Represent You Publication
- Candidate Forums
- Expenses for a local study
- Payment of 50% of PMP to LWVUS

Options for using a local League's Education Fund money:

1. To fund projects at the local level such as sponsoring a candidate or issue forum (**Use Form A for Project Approval Request and Forms D & E to Report and Request Funds**), or publishing They Represent You (TRY) directories or voters' guides. Use Form B TRY Approval/Withdrawal Request.
2. To undertake research, publication and distribution of educational inserts for monthly newsletters. When local studies, voters' guides or other nonpartisan, educational material are included in monthly newsletters, only those pages are eligible for LWVWA Ed Fund monies. Include the cost of distributing the publication to the public in the budget.
3. To attend workshops and conferences. Use the same procedures as other local League projects to request money for an educational workshop or conference. A portion of the cost for delegates to attend LWVWA Convention or Council or the LWVUS Convention or Council may be submitted for reimbursement. The LWVWA Board will determine the proportion of the Convention or Council expenses that are educational and advise local Leagues what will be allowed on an annual basis.
4. To purchase League of Women Voters of Washington publications for public distribution. Approval is automatic and no form is required. If the local League has funds in its account its treasurer may contact the LWVWA office to order any publications and ask that the cost be deducted from the local League's Ed Fund account. This option applies when purchasing state voters' guides or studies for public distribution as well.
5. To purchase LWVUS Education Fund publications, place your order from the LWVUS Education Fund. Send your receipt with a request for reimbursement from your Education Fund to the LWVWA office.
6. To support a project of the LWVWA Education Fund. Approval for this is automatic. The local League treasurer should send a letter to the LWVWA Education Fund treasurer indicating the amount to be deducted from the local League's education funds on deposit, and stating the purpose of the donation.
7. To pay LWVUS PMP: Payment of up to 50% of the annual PMP for LWVUS. A check will be drawn against the local League Education Fund account and payable to LWVUS Education Fund. Use Form C LWVUS PMP Approval/Request.

SOLICITING TAX-DEDUCTIBLE CONTRIBUTIONS

A local League that has its own Ed Fund account is free to raise as much money for educational projects as it wishes by soliciting donations in its community or holding fundraising activities.

There are considerable advantages to establishing an account with the LWVWA Education Fund. Tax-deductible contributions to a community nonprofit like the local League are appealing to prospective contributors. Gifts to the local League Education Fund are particularly fitting as memorials or tributes.

The LWVWA Education Fund board needs to approve a fundraising activity in advance of the event, with local Leagues following these steps:

1. Select a fundraising activity (e.g. luncheon, speaker event, book sale, yard sale).
2. Get approval from LWVWA Ed Fund using **Form A Local League Ed Fund Project Approval Request**.
3. Carry out the project.
4. Pay expenses from local League general fund.
5. Deposit all income to local League education fund account with LWVWA Ed Fund by using **Form F Deposit Transmittal Form** and mailing checks to the state office. If submitting more than seven checks, LL must also submit an Excel spreadsheet. Contact the office (info@lwvwa.org) for the correct format.
6. Submit **Form D Local League Ed Fund Final Report** and **Form E Withdrawal of Local League Ed Funds** with receipts attached to obtain reimbursement of fundraising expenses.

Leagues may solicit funds for a specific project or for educational work that is part of the local program

- When soliciting funds for a specific project, the local League needs to obtain approval of that project first.
- Funds must be spent for the purposes or uses described in funding appeals.

Thank donors for their contributions

- The IRS requires acknowledgment of contributions of \$250 or more, but all contributors should be thanked.
- It is the responsibility of each local League to thank contributors for all tax-deductible contributions received and used for local projects.
- The LWVWA Education Fund will acknowledge contributions received through state solicitations and memorials or tributes for state use.
- Sample acknowledgment letters follow on next page.

Use for an individual

Date: _____

To: Jane Doe
1234 Main Street
Anytown, WA 98765

Thank you for your donation of \$ _____ to the League of Women Voters of Washington Education Fund to support educational work of the _____.

You received no goods or services for your donation.

Signed _____

This letter verifies your donation to the League of Women Voters of Washington Education Fund, a tax-exempt entity under section 501(c)(3) of the Internal Revenue Code and contributions are deductible to the extent permitted by law. EIN: 91 1849890

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Use for a business or foundation

Date: _____

United Fund
P.O. Box 12345
Anytown, WA 98765

Thank you for your donation of \$ _____ to the League of Women Voters of Washington Education Fund to support the educational work of the _____.

You received no goods or services for your donation.

Signed _____

This letter verifies your donation to the League of Women Voters of Washington Education Fund, a tax-exempt entity under section 501(c)(3) of the Internal Revenue Code and contributions are deductible to the extent permitted by law. EIN: 91 1849890

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Form A Local League Ed Fund Project Approval Request

Instructions: Please complete both sides of this form to apply for funding from the LWWWA Education Fund. Return completed form to the address or FAX number above and retain a copy for your records.

NAME OF LEAGUE: _____ DATE: _____

<input type="checkbox"/> New Project	<input type="checkbox"/> Continuing Project	<input type="checkbox"/> Change in Existing Project
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Project Director: _____ Address: _____ _____ Zip Code Phone: _____ E-mail: _____	
--	--

Project Title: _____

Project Description _____

Project Timeline:

Anticipated Completion Date: _____

Plans for execution, including distribution of any printed material: _____

PROJECT BUDGET

Project Title: _____

INCOME		EXPENDITURES	
Portion budgeted from Ed Fund money on deposit	\$ _____	Printing	\$ _____
		Postage	_____
		Supplies	_____
Anticipated donations to Ed Fund account from:		20% Office overhead	_____
_____	_____	Volunteer exp.	_____
_____	_____	Other: _____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Portion from League's general fund:	_____		
From fees or sales:	_____		
Other: _____	_____		
TOTAL		TOTAL	

Person who prepared this form:(if different from above) _____	Phone: _____
Address: _____	E-mail: _____
Zip Code _____	

Request approved by _____, President Date: _____



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Form B THEY REPRESENT YOU Try Project Approval / Withdrawal Request

Please complete this form and return to the address above, or send by email.

Must include copy of receipts and completed TRY. Funding must be acknowledge as follows: “Published by the League of Women Voters of _____ and funded (or partially funded) by the League of Women Voters of Washington Education Fund.”

Name of League: _____
 Date: _____
 Contact Person: _____
 Address: _____
 Phone: _____ Fax: _____
 Email: _____

Project Details:

Amount requested from local League Education Fund Account: _____

Number of TRYs to be printed: _____

Cost of Printing: _____

Cost of Distribution (if any): _____

Other related expenses: _____

Add 20% for overhead expenses if suitable _____

Other anticipated sources of funds for this project:

_____ Amount: _____

_____ Amount: _____

_____ Amount: _____

Anticipated Date of printing and distribution: _____

Please list (for tax purposes) major places of distribution of brochures e.g. public library, YMCA, hospitals, etc.:

Make Check Payable to:

Name: _____ Title: _____

Address: _____

Phone: _____ Email: _____

The local League president, or board member who is designated as the president’s alternate, and an officer of the board must approve this request.

Name: _____ Position: _____ Date: _____



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Form C LWVUS PMP Approval and Withdrawal Request

**Partial Payment for LWVUS PMP Obligations of the
League of Women Voters of _____**

Reminder: This form must be submitted to and approved by the LWVWA Education Fund prior to submitting your PMP payment to LWVUS. LWVUS allows the local League to pay up to 50% of the PMP assessment with Education Fund money.

When this completed form is received by the Education Fund a check to LWVUS Ed Fund will be mailed to you. Then it can be sent with your share of the dues payment to the national League.

Return this completed form to the address above, or submit it by email. Please retain a copy for your records.

Date: _____ Contact Person: _____ Address: _____ Phone: _____ Email: _____	
--	--

Project Details:

Total amount of dues payment to be submitted to LWVUS _____
Amount of the total being requested from your Education Fund Account: _____

Make Check Payable to: LWVUS/EF

Mail Check to: (if different than above) Name _____
Address _____

Request Approval

The local League president or person designated as the president’s alternate.,
Name: _____ Position: _____ Date: _____



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Form D Local League Education Fund Final Report

This is the final financial and program report for expenses incurred in connection with the following project. **Submit this report within two months of completing the project.**

NAME OF LEAGUE: _____ DATE: _____

Title of Project: _____

<u>Person Preparing This Report</u>	
Name: _____	Phone: _____
<input type="checkbox"/> LL Treasurer	E-mail: _____
<input type="checkbox"/> Project Director	
<input type="checkbox"/> LL President	

Please attach a project description and copy of any publications produced. Describe the activities completed and project accomplishments, including such factors as target audience and number of people attending the event or receiving the publication.

EXPENSES	
Complete all lines that apply to the project.	
Printing, typesetting	\$ _____
Postage, overnight mail, phone, FAX (attach itemized list)	_____
Supplies	_____
Advertising, publicity	_____
Study material, resources, etc.	_____
Site rental, insurance, etc.	_____
Honoraria	_____
Overhead expenses (20%)	_____
Volunteer expenses	_____
Total Project Expense	_____
Less initial withdrawal for project (if any):	_____
Less Project Income:	_____
Reconciled AMOUNT REQUESTED FROM THE ED FUND	\$ _____



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Form E Request for Withdrawal of Local League Ed Funds

Attach all Receipts or Invoices to this Form

<input type="checkbox"/> Initial request	<input type="checkbox"/> Interim request	<input type="checkbox"/> Final request
--	--	--

Title of Project: _____ Date: _____

Make Check Payable To:	
Name: _____	Address: _____
Title: _____	_____
Phone: _____	E-mail: _____

Amount Requested \$ _____

Describe purpose of payment or expenses to be covered. _____

Payment must be approved by the Project Director or the local League president.

Payment requested by: _____ Date: _____

Payment approved by: _____ Position _____ Date: _____

Make two copies of this completed form. Please send one copy to the LWVWA Education Fund with receipts (or copies of receipts) justifying the expenditures.
Keep the other copy of the form and receipts for your records.
Receipts are not required for an initial request to initiate the project.



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Form F Deposit Transmittal Form

This form must accompany each mailing of funds sent for deposit with the League of Women Voters of Washington Education Fund.

NAME OF LEAGUE: _____ DATE: _____

CONTRIBUTION(S) TO BE USED FOR:	FOR LOCAL USE	FOR STATE USE
1. Local League account use	_____	
2. Specific local project (restricted grant). Please identify the project: _____	_____	
3. Memorial gift or tribute for state use (Complete page two of this form.)		_____
4. General statewide use		_____
5. Statewide project. Please identify: _____		_____
6. Other. Please specify: _____	_____	_____

If submitting more than seven checks, LL must also submit an Excel spreadsheet. Contact the office (info@lwvwa.org) for the correct format.

DONOR'S NAME	DONOR'S ADDRESS AND PHONE	AMOUNT
	_____ _____ _____ Phone:	
	_____ _____ _____ Phone:	
	_____ _____ _____ Phone:	

DONOR'S NAME	DONOR'S ADDRESS AND PHONE	AMOUNT
	<hr/> <hr/> <hr/> Phone:	
	<hr/> <hr/> <hr/> Phone:	
	<hr/> <hr/> <hr/> Phone:	
	<hr/> <hr/> <hr/> Phone:	
	<hr/> <hr/> <hr/> Phone:	

Provide this information only when the contribution is a memorial or tribute contribution for State League use.

Memorial or tribute to:	
Survivor's name, if applicable:	
Address:	<hr/> <hr/>
Occasion of gift:	
Contribution from:	
Address and telephone number:	<hr/> <hr/>

GUIDELINES FOR CIVIC EDUCATION FUND GRANTS

All local Leagues and LWVWA are invited to apply for Civic Education Fund grants from the LWVWA Education Fund. This fund is available to help a local League and LWVWA connect with its community and engage citizens in the democratic process. Leagues with great ideas and not much money can receive funds to implement their ideas.

Projects must meet the IRS criteria described on page 5 (must be educational, objective, and non-partisan and may not advocate for a particular position), as well as below grant guidelines.

Guidelines: LWVWA Ed Fund is especially interested in awarding grants to projects with some of the following characteristics (however these elements are not **all** required):

- Projects that target groups not typically reached by the League or groups representing areas of diversity;
- Projects using non-traditional methods of reaching voters such as mock elections or student projects;
- Projects that utilize alternative new forms of communication. • Projects that develop new coalition partners;
- Projects that increase League visibility in the community and attract new members.

Grant Limits

- During each fiscal year (July 1 – June 30) \$,2000 in grant money is available to each local League until Civic Education Grant Fund is depleted.
- Grants can be awarded as a single grant or two or more smaller grants.
- For extraordinary outreach projects the annual limit can be increased.

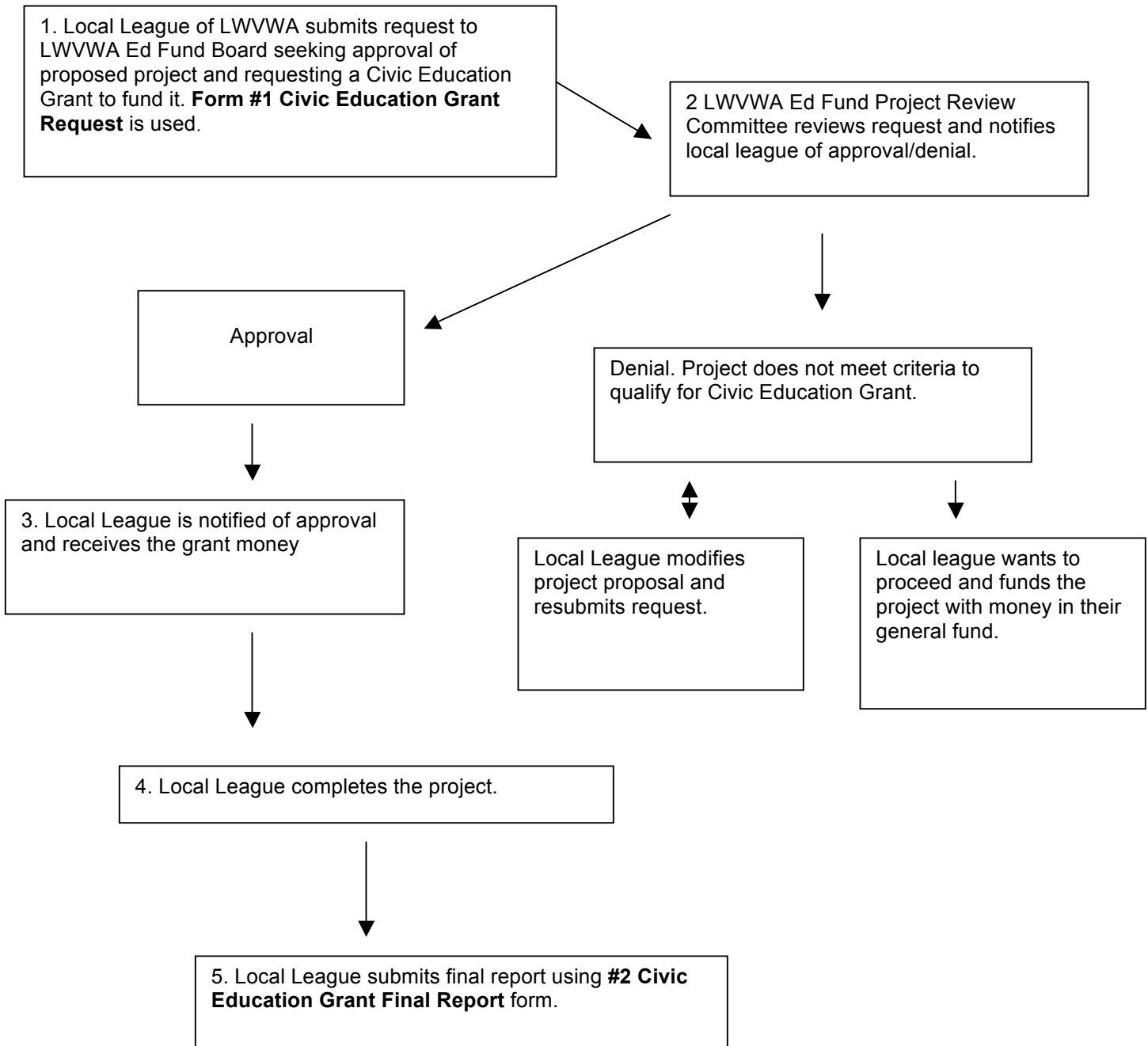
Grant Procedures

To qualify for a grant, submit a **Civic Education Grant Request** describing the project and budget. The project must be approved before significant planning is undertaken for the activity.

- Complete **Form #1 Civic Education Grant Request** (page 23-24) for each grant.
- The form can be submitted online using the LWVWA website: www.lwvwa.org or the PDF version of the form may be downloaded and mailed to the state office.
- The LWVWA Ed Fund board, or its designated committee, will consider the request, notifying the local League when the project is approved or denied.
- A check for the requested and approved amount of the grant will be mailed to the local League according to the instructions given on the grant request form.
- Upon completion of the project, use **Form #2 Civic Education Grant Final Report** (page 25) to send an update about the project. Please send pictures, a brief synopsis, and other information about the activity to the state office so ideas and successes can be shared with other Leagues.

Civic Education Grant Process Flowchart

Any local League may apply for a grant.





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Form #1 Civic Education Grant Request Form

NAME OF LEAGUE: _____ DATE: _____

<input type="checkbox"/> New Project	<input type="checkbox"/> Continuing Project	<input type="checkbox"/> Change in Existing Project
--------------------------------------	---	---

Contact Person: _____ Address: _____ _____ _____ Zip Code Phone: _____ E-mail: _____	
--	--

Project Title: _____

Project Description): _____

Project Timeline:

Anticipated Completion Date: _____

Plans for execution, including how this project will meet any of the target goals for innovation listed in the guidelines found at the end of this form.

Budget for Civic Education Project

Project Title: _____

INCOME		EXPENDITURES	
Portion requested from LWVWA/EF Civic Education Fund (up to \$2000)	\$ _____	Printing	\$ _____
		Postage	_____
		Supplies	_____
Local League's contribution		Office overhead	_____
1. portion from Local League's operating funds	\$ _____	Volunteer exp.	_____
2. portion from local League's Education Fund Account		Other: _____	_____
(If requested, submit Form A Local League Ed Fund Project Approval Request)	\$ _____		_____
3. From fees or sales	\$ _____		_____
Other	\$ _____		

TOTAL	\$ _____	TOTAL	\$ _____
--------------	----------	--------------	----------

Person who prepared this form: _____	Phone: _____
Address: _____	_____
Zip Code _____	E-mail: _____

Proposed schedule for receipt of funds:

Form #2 Civic Education Grant Final Report needs to be submitted when project is completed.

Request approved by _____, President Date: _____

Guidelines for Civic Education Grants:

Guidelines: LWVWA Ed Fund is especially interested in awarding grants to projects with some of the following characteristics (however these elements are not **all** required):

- Projects that target groups not typically reached by the League or groups representing areas of diversity;
- Projects using non-traditional methods of reaching voters such as mock elections or student projects;
- Projects that utilize alternative new forms of communication such as text messaging, blogs, web sites and social networking;
- Projects that develop new coalition partners;
- Projects that increase League visibility in the community and attract new members.



LEAGUE OF WOMEN VOTERS®
 of Washington
 Education Fund
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Form #2 Civic Education Grant Final Report

This is the final program report for a project funded by a Civic Education Grant.
Submit this report within two months of completing the project.

NAME OF LEAGUE: _____ DATE: _____

Title of Project: _____

<u>Person Preparing This Report</u>	
Name: _____	
<input type="checkbox"/> Project Director <input type="checkbox"/> LL President	Phone: _____ FAX: _____ E-mail: _____

Give a brief summary of the project. Describe what was successful and what your League learned. Include information about any new approaches that were used and your evaluation about their effectiveness.

Please attach any photos or printed material from your project that you would like to share with other Leagues.

Signature of local League President or Project Director: _____

Frequently Asked Questions:

1. Where can a local League get help with the forms or instructions

Contact the LWVWA office with questions. Also, any member of the LWVWA Education Fund board of directors can provide assistance needed by the local League and be a resource to answer questions about LWVWA Education Fund policies and procedures.

2. How does a local League establish its own account with the Ed Fund?

Contact the Administrator at the LWVWA office. The LWVWA Ed Fund treasurer will update records to include your League and be ready to accept donations that you wish to add to your account.

3. What are suggestions for getting started after the project is approved?

It is recommended that the local League board appoint a project director. Some examples of the work would be:

- Maintaining record of expenses and receipts incurred in planning/implementing the project.
- Oversee and approve all materials and/or arrangements
- Consult with the LWVWA Education Fund board regarding IRS requirements, policies and procedures should questions arise.
- See that all reporting requirements are met.
- Not handle the finances. That should be left to the League treasurer.

4. How does a local League credit the League of Women Voters of Washington Education Fund for financing the project?

Credit for League of Women Voters of Washington Education Fund financing must appear on the publication, conference programs or any printed material, as well as in any publicity about the project. Examples:

“Published by the League of Women Voters of _____ and funded (or partially funded) by the League of Women Voters of Washington Education Fund.”

Or for Civic Education Grant (or some other designated grantor)

“Published by the League of Women Voters of Washington Education Fund through a contribution (or gift) (or grant) from_____.”

5. Does a local League need to copyright publications?

Local Leagues are encouraged, but not required, to copyright their publications, including voters' guides.

5. What does the IRS expect from local League records?

The Internal Revenue Service requires that a complete record of each project be kept as proof that all gifts were properly used for tax-deductible purposes. Records may be discarded after seven years.

6. If a local League received a partial advance payment of funds for a project, how does the League get the rest?

Submit the final report including the financial accounting and request the balance due. Unused funds need to be returned to your account. They are not for general operating use.

7. What is time limit to submit the final report?

The project director, the local League treasurer or local League president must submit the Local League Ed Fund Final Report within **two months** after the project completion. Attach a description of the project, appropriate financial information, activities and accomplishments to this final report. Also attach samples of any material developed as part of the project.

8. What if a local League doesn't get its report in on time?

The League of Women Voters of Washington Education Fund board of directors may refuse to approve additional projects for a local League that is delinquent by more than two months in submitting final reports from prior projects, until overdue reports are submitted.

9. Why don't Leagues earn interest for their local Ed Fund Account?

A local league with a balance more than \$10,000 over six months receives 75% of the interest earned on the account. No interest is paid on smaller accounts. The small amounts of interest helps to cover expenses incurred in managing the accounts.

10. Can a local League withdraw money from its account for project overhead expenses?

A local league can include a line item for unspecified overhead expenses in their project budget. The maximum amount is 20% of the total cost of the project. The League should keep records of the costs included (a portion of office expenses, travel expenses for volunteers, home phone and computer expenses, etc.)

NOTES