

## **LEAGUE OF WOMEN VOTERS OF TENNESSEE EDUCATION FUND OPERATING POLICIES**

### *BOARD OF TRUSTEES*

1. The elected officers of the League of Women Voters of Tennessee are the Board of Trustees of the Education Fund. Delegates to the biennial convention of the LWVTN elect the Trustees.
2. The Trustees must convene as the Education Fund Board of Trustees before they may take action.
3. Trustees receive the treasurer's quarterly reports for information purposes only.
4. The Trustees set policy, guidelines, and criteria for administering the Education Fund and evaluation grant applications from local Leagues or the state League.
5. The Trustees review all grant applications and approve or reject them on the basis of the criteria listed below and in "Guidelines for Use."

### *CRITERIA FOR THE USE OF EDUCATION FUNDS*

1. Project must be educational in nature, designed to serve the general public and not exclusively League members. This means that membership materials (including bulletins and recruitment/retention materials) do not qualify.
2. Project should provide objective information and analysis.
3. There should not be any advocacy of League position or action, or any other group's position.
4. Project cannot attempt to influence the outcome of legislation.
5. Project cannot contain any information that appears to take sides in a currently controversial issue.
6. Project must be approved before it is funded with tax-deductible money.
7. Education Fund grants may not be used to pay membership dues in coalitions whose purpose is to engage in lobbying or political action activities.

### *Projects will be rejected if they:*

1. Are political, partisan, or legislative in nature rather than educational.
2. Request a purchase of equipment to be used jointly for the League's political/lobbying and education activities.
3. Give direct grants to outside organizations.

### *MANAGEMENT OF FUND*

1. The Fund treasurer keeps a complete and accurate record of all expenditures and all donations received. This should include the dates and names of the donors.
2. Trustees, who are "disqualified persons," should limit gifts to the Fund to no more than two percent of the Fund's gross receipts.
3. Large donations (\$5000 or more) should be accepted after consultation with an attorney.
4. The selection of bank and savings accounts should be at the convenience of the treasurer.
5. Expenditures from the Fund qualify for Tennessee sales tax exemption.
6. When the LWVTN Board of Directors and the LWVTNEF Trustees' meetings are consecutive, a pro-rated amount of office overhead and board meeting expense may be reimbursed with money from the Ed Fund, but in no case more than 25%.

### *CONTRIBUTIONS TO FUND*

1. There are two types of contributions to the Education Fund:
  - a. Contributions which are earmarked for a state or local project.
  - b. Contributions, not otherwise specified, which will be used for deductible educational operations of the LWVTN or for grants to the local Leagues on demonstration of need and effectiveness of a proposed subject.
2. All Education Fund contributions should be:
  - a. Made payable to the “League of Women Voters of Tennessee Education Fund” (LWVTNEF).
  - b. Sent directly to the treasurer of the LWVTNEF and not negotiated (deposited) at the local level.
  - c. Accompanied by an “EF Deposit Request” indicating whether the contribution is of type 1a or 1b above. The lower portion of the form will be returned to the local League to verify receipt of contributions.

### *WITHDRAWALS FROM FUND*

1. All requests must be approved by local League boards prior to submission to LWVTN Education Fund board. In absence of local League policy, i.e., mileage, receipts, etc., the State Policy will prevail. Local Leagues are encouraged to plan projects and request money in advance so as to have funds available as needed.
2. Local Leagues wishing to obtain Education Fund money for a project must submit a “Request for Project Approval.” Forms are available from the state office or the state treasurer. All applications must bear two signatures. One signature is that of the local League treasurer and the other is either the President or Chair requesting money for the project. Applications come from the local League treasurer to the state treasurer, who will notify the local League treasurer of approval or disapproval of projects. Trustees consider applications at their quarterly meetings held in conjunction with LWVTN Board meetings.
3. Applications must state whether money is to come from the LWVTN account (general fund) of the Education Fund or from the local League account.
4. General funds are to be used only for projects of statewide interest or for insurance certificates for Ed Fund eligible events conducted by local Leagues. If a local League project is of statewide interest and the funding is requested from the LWVTN general fund, there should be a statement as to whether the money is a grant or a loan. If the money is to be a loan, the application should include an expected payback period. If the project is of local interest only, the money will be considered a loan from the general fund.
5. Requests for reimbursement/payment of expenses must be submitted on a “Project Report and Payment Request” form, listing all expenditures of the project. Receipts or bills should accompany requests for expenses to be paid or reimbursed. This will be coordinated between the local League treasurer and the state treasurer. It is the responsibility of the local League treasurer to send the report to the state treasurer and the responsibility of the state treasurer to follow up to make certain the report is filed. All monies disbursed will be sent to the local League treasurer.
6. Grants of Education Fund money are contingent upon sufficient funds in the account.

Complete guidelines and instructions for use of the Ed Fund are included in the September 2004 publication, *Ed Fund Policies and Procedures*. Copies are available from the LWVTNEF treasurer.