

League of Women Voters of Florida Accrual Account/Education Fund Uses

From Margaret Wolter, LWVF Accrual Grants Chair

As we move into “prime time” election seasons, it is probably a good idea to go over how your local League (LL) can use the funds that have been deposited to its Accrual Account (also referred to as Education Funds). This is a great time of year to both encourage donations (as donations to the Education Fund are tax-deductible) and use the dollars already on-hand!

In order to allow LLs to benefit from donations that are tax-deductible for the donor, the LWVF Education Fund (LWVFEF) has established an **accrual account** for your LL. LWVFEF allows LLs to deposit funds into their Accrual Accounts and, through a grant process, allows the LLs to access these funds.

Each LL can contribute funds to or draw funds from their LWVFEF Accrual Account. As noted above, these contributions are tax-deductible for the donor. Typically, a tax-deductible donation is an incentive for the donor, so it is important that you know this option is available when soliciting contributions. The check for the deposit **MUST** be payable to the League of Women Voters Florida Education Fund, or LWVFEF. Make sure the donor knows that the donation benefits your local League even though the check is payable to LWVFEF. A note can be added to the memo line stating your local League’s name.

So, now you have some donations! How can you spend that money? There are three main categories:

1. Educational forums
2. Voter service activities
3. Satisfy per member payment (PMP) obligations through contributions in lieu of PMP

Examples for each of these categories are:

Educational forums

- Educational activities such as nonpartisan panels and other issue-oriented discussions
- Candidates’ forums/debates/panel discussions (but remember the “empty seat” rule!)
- Taping the panel discussion or forum
- Producing educational material on the rights and responsibilities of voting
- Creating a program designed to help new voters better understand our system of government at any and/or all levels: federal, state and local

Voter Service Activities

- Pro/con literature on ballot amendments
- Voter registration drives
- Civics education-related activities in schools
- Printed materials that promote voting and/or precinct info
- Coordinating a project with the SOE to reach voters

PMP

- Can use Accrual Account to pay 25% of State PMP
- Can use Accrual Account to pay 50% of National PMP

When you are trying to decide if you can spend your Accrual Account funds on a particular project, ask yourself if the project is educational or advocating for a position. If it is educational, it **USUALLY** is a valid use

of those funds. Check out “Money Matters” on the LWVF website if you want to review the guidelines for the use of your Accrual Account funds.

While the points below might not be critical during the election season, it might be good to know for budgeting your Accrual Account funds. A couple of points to note from this presentation:

- Education funds **may not** directly fund delegate expenses.
- Education funds can provide grants to Leagues to fund participation in educational activities at Convention/Council, but delegates **MUST** document their expenses and attendance at educational sessions.
- An education fund **may** pay for its fair share of a League’s office space; however, League leaders should prepare a written cost sharing agreement that specifies how the operating and staff costs will be allocated between the two organizations.
- Education funds may underwrite purely educational articles in Voters. However, this arrangement must be documented in a written grant agreement.

Education funds **CANNOT** pay for:

- League governance or membership activities.
- Training for League members to lobby or raise funds for the League.
- Publications that state the LWV’s positions and encourage action.

We will add to this document as we note other activities that could be creative uses of your Accrual Account dollars.

If you have questions or need additional information, please do not hesitate to contact Margaret Wolter, Accrual Grants Chair, at (954) 629-8209 or wolterms@me.com.

If you want detailed information on debates and forums, check out the following from the National LWV website.

**Great Info on Debates and Forums from the January 7, 2010 Leaders’ Update!
Elections: Clear Debate Criteria (you can access the entire article at www.lwv.org)
Check out the FAQs from our OWN past President Dianne Wheatley-Giliotti!**

As you prepare for your upcoming elections, please be mindful that sponsoring debates and forums requires careful decision-making by the entire Board in adopting clear, objective candidate participation criteria before each election season gets underway and before the candidates are known. Criteria may include: a public announcement of candidacy; a determination of each candidate’s constitutional eligibility to be on the ballot; and/or evidence that a formal campaign is underway, as well as other clear and objective criteria. Leagues are strongly advised to publish their criteria broadly. Leagues can then use these criteria to determine which candidates are invited to participate in the debate, should the League choose not to invite all candidates. For more planning information, please consult [Frequently Asked Questions \(FAQ’s\) about Candidate Debates and Forums](#) and/or contact LWVUS director Dianne Wheatley-Giliotti at wheatley@tampabay.rr.com. Good planning will allow your League to maintain an excellent reputation for providing the public with unbiased and nonpartisan candidate forums and debates.