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Western Reserve Junior SERVICE LEAGUE

Service League promotes enrichment of educational, cultural and charitable service organizations of Lake County and surrounding communities by providing dedicated volunteers, financial support and proven leadership. We value commitment, honor tradition, foster personal growth, expect accountability, share accomplishments, cherish friendships and proudly hold high standards in all we do.

The Western Reserve Junior Service League has proudly supported our community, raising and donating over \$1 million dollars to fund in excess of 100 non-profit agencies throughout Lake, Geauga and Ashtabula counties.

By maintaining minimal overhead, we strive to ensure every dollar raised is then distributed back into the communities we support.

It is imperative that each of the following submission guidelines be followed. Only applications submitted online that meet the following guidelines will receive grant consideration.

Grant Process:

Every grant is reviewed by an independent team of Service League members who serve on the Community Research Committee (Grant Committee). All grant applications are confidential and are considered to be the property of the Community Research Committee. As such they are not available for public review or dissemination.

For granting purposes the term “grant application” will include the actual application form but also includes all supporting documentation required to fulfill the grant application requirements. All grant applications are reviewed “as is”. No additional documents may be added to or deleted from what was submitted and final acceptance of the application for consideration is at the discretion of the Grant Committee.

One or more committee members will be assigned to each accepted application for a grant interview. This interview is critical to the grant process and every effort should be made by the grantee to accommodate this process. Failure to complete the interview in a timely basis will disqualify the grant application from consideration.

We wish you the best as you complete the process and we look forward to hearing from you.

A. Who May Apply?

Grants are accepted from 501(c) 3 tax exempt organizations with a 509 IRS designation residing in Lake, Ashtabula and Geauga counties. Additionally, all public schools within Lake, Ashtabula and Geauga counties may apply.

You cannot apply for funding if you received funding in the previous funding cycle. You must wait one year to apply again. For example, if you received an award in the fall cycle you cannot apply again until the following fall cycle.

B. What is a 501(c)3?

Any organization that wishes to be considered a non-profit and is therefore exempt from taxes by federal, state and local authorities must apply to the IRS for approval. The IRS will review the organization and make a determination as to whether they qualify. An accepted organization is given a 501(c)3 status. The IRS will further determine if the organization is a charity and will give it a 509 status (1, 2, or 3) as well.

A “determination letter” is mailed to the organization by the IRS letting them know if they qualify and what their charity status is. A copy of the letter from the IRS must be included with your grant application.

Please note this is **NOT your State of Ohio Sales Tax Exemption Letter**. If unsure, look at the document letterhead. It should be from the IRS and NOT the state of Ohio. See example on Page 11.

Certain organizations that are affiliated with a state or national organization may fall under the parent organization’s 501(c)3 group exemption. As an example, the Catholic Church uses the group exemption for all of its churches. Schools and civic organizations such as food pantries and the girl scouts are further examples.

Since the name listed on the group exemption letter (parent organization) may be different that the name of the organization applying for the grant, Service League requires a letter from the parent organization indicating that the non-profit applying for the grant is covered by the parent organization’s 501(c)3 IRS ruling. See letter sample on Page 13.

The IRS may issue a temporary determination letter. If so, there will be an expiration date listed on the document. WRJSL will only accept unexpired 501(c)3 determination letters or a letter from the IRS confirming an organization’s 501(c)3 status. This letter can be obtained from the IRS by sending them a request. See example of confirmation letter on page 14.

**REFER TO YOUR ORGANIZATION’S FINANCE PERSON OR BOARD TREASURER
IF UNSURE**

Grant Application Periods:

Western Reserve Junior Service League provides two grant application periods each year.

	Application Period	Award Period
FALL	July 1 st thru July 31 st	November of the same year
SPRING	December 1 st to December 31 st	April of following year

- Only one grant request may be submitted each granting period.
- Fall funding requests must be received via email between the dates of July 1st and July 31st. An email receipt will be sent to the grant contact. **We no longer accept hard copies. You must submit your application online only.** Funding requests will be awarded by the end of November.
- Spring funding requests must be received via email between the dates of December 1st and December 31st. An email receipt will be sent to the grant contact. **We no longer accept hard copies. You must submit your application online only.** Spring funding will be awarded by the end of April of the following year.
- Grant applications are only considered for the period in which submitted.
- Applications will not be accepted for emergency funding.

C. Allowable versus Non-allowable Expenses:

The Grant application cannot include project costs which would be provided by/or paid to an internal employee of the organization (or parent organization) either directly or indirectly as a result of the project. Additionally, all project costs must be traceable to an actual purchase receipt or purchase order and funds must be used within 6 months of the grant award. As further clarification, the following costs are not allowable:

- Salaries, payroll taxes, or other employee expenses that would be paid directly or indirectly to an employee of the organization to complete the project.
- Refreshments
- Service agreements
- Mileage or other travel expenses
- Fundraising direct or indirect expenses or costs
- Gift cards, gas cards or bus passes

Grant application may include labor costs, as long as services are being provided by an outside vendor. Examples of these costs include but are not limited to:

- **Computer hardware and/or software or other installation costs**

- Honorariums for speakers or training (as long as not provided by an employee)
- Construction or repair

Final decision regarding allowable and non-allowable expenses is at the discretion of the Community Research Committee and is subject to change without notice. Expenses which do not meet the grant qualifications will be deducted from the grant application amount.

D. Grant Application Documentation (Grant Package):

Each grant application must include the following and in its entirety represents the “Grant Application Package”. **If the grant application package does not include the following items, it will not be accepted for grant review.**

1. Completed Grant Application Form (See Page 9)
2. 501(c)3 determination letter from the IRS along with Parent affiliation letter (Page 12) if under a group exemption or a Public School Certification Letter (Page 13) if a public school.

NOTE: **THIS IS NOT THE OHIO SALES TAX EXEMPTION FORM (See Example Page 11)**

3. Project budget broken down by type of expense, including a budget total which ties to the grant request amount on the application.
4. At least two quotes (bids) for the project to be completed. See details, Item G below.

E. Grant Application Signature:

Grant Application Form must be signed by the Preparer **AND** Executive Director/CEO.

F. Project Cost Documentation:

The application must include a budget for the project for which the grant application is being made. The budget should identify each of the costs required to complete the project. The budget must include a total which matches the amount noted on the application form.

If the application is for a portion of the budget, the budget must identify which costs are to be covered by the grant.

Applications must include at least **two or more written bids or quotes** for all equipment, materials, supplies and/or other services used to complete the project that are obtained **from sources outside the using organization** including items procured from parent or sister organizations which verify the pricing of the items included in the budget.

Applications submitted without written bids or quotes will not be accepted:

- a. Every effort must be made to obtain the best prices including any discounts or special pricing for a non-profit organization.
- b. Specialized equipment where only one source may be available must be accompanied by a statement of explanation supporting the single sourcing.
- c. Documents should be provided for all quotes obtained not just the quote accepted/preferred.
- d. Summarized quote results on an excel spreadsheet are only accepted if copies of the actual documents from the vendor/supplier/parent organization are also attached.

G. Non-Qualifying Grants:

Grants not accepted for consideration following the audit process (See Page 2) will receive notification by mail. **Notification will occur in September for Fall Funding requests and in January for Spring Funding requests.**

H. Award Notification and Presentation:

Notification of award will be via a letter from a co-chair of the Community Research Committee. Grantees will be invited to an awards presentation.

I. Project Completion and Post Project Reporting:

Funded requests must be used within six (6) months from the date of receipt.

- Unused funds must be returned to Service League.
- A follow-up report, including receipts, is due via email within this same timeframe.

***Failure to provide the follow-up report will result in disqualification for future grants.

J. Grant Review Reminders:

- **Service League reviews each grant request as submitted. No grant request can be added to or deleted from once received.**
- **A member of Service League will contact the organization to schedule an interview to review the grant application during September for Fall requests and during February for Spring requests.**
- **Interviews will comprise the grant application documents, as submitted, but grantee should be prepared to review and provide documentation concerning the following:**
 - **History of the organization**
 - **Current financial data (profit and loss)**
 - **Organization sources of income**
 - **Type and volume of clients served.**
- **All grant decisions are final.**

Submission Guidelines Checklist

Prior to submission, use the following checklist to ensure your application is complete. The Grant Application Package should include each of the following:

	Grant Application Form
	Application is signed by the Preparer & CEO or Executive Director, page 9
	Project Budget that ties to your grant request
	Project Cost Documents (Bids) See Section G, Page 5
	501(c)3 IRS final determination letter (Note: Not your sales tax exempt form from the state of Ohio) or an unexpired advanced ruling letter from the IRS or a letter from the IRS confirming 501(c)3 status. Refer to pages 10 and 13. -For public schools, a signed copy of the Non-Profit Certification Letter may be substituted for IRS determination letter (page 11). -For a group exemption organization, a letter from the parent organization must also be included. (See example Page 12).

SAMPLE

Application Form

Name of Organization: _____

Contact: _____ Email: _____

Address: _____

Phone: _____ Fax: _____

Project Name: _____ Funding Request \$ _____

1. Describe the purpose and structure of your organization (i.e, Board of Trustees, etc.):

Do you submit a 990 to the IRS (circle one) YES NO

If Yes, what type of form (circle one) SHORT LONG

If No, then please explain: _____

2. Describe the specific project for which you are requesting funding and specifically how the money will be used:

3. Is this a new venture or an expansion of an existing project?

4. If money is awarded, what is the projects' timeline for implementation?

5. Briefly describe both the immediate and long-term results anticipated from this project?
6. Name other organizations, if any, you will work with on this project.
7. What other funding sources do you have, or plan to approach for this project?
8. How will this project be funded in the future?
9. If Service League provided only a portion of your request, what would happen to this project?
10. If money is awarded, how will you promote that Service League was the sponsor?
(press release, newsletter, etc)
11. Would there be an opportunity for Service League members to volunteer or be on the supervising body of your organizations?

Prepared By: _____ Date: _____

Title: _____

Submitted by: _____ Date: _____

Executive Director or CEO: _____

INTERNAL REVENUE SERVICE

sample

P. O. BOX 2508
CINCINNATI, OH 45201
DEPARTMENT OF THE TREASURY

Date:

Employer Identification Number:
DLN:
Contact Person:
ID# __
Contact Telephone Number:
Accounting Period Ending:
Public Charity Status: 509(a)(2)
Form 990 Required: Yes
Effective Date of Exemption:
Contribution Deductibility: Yes
Addendum Applies: No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)3 of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2~22 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c) (3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c) (3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)



Public Schools Non-Profit Certification Letter

Date: _____

School Name: _____

City: _____

County: _____

Treasurer's Name: _____

Treasurer's Contact Phone Number: _____



By signing below we agreed that we have read the attached application to Western Reserve Junior Service League and are in agreement with the application. We further agree that the funds provided for the grant, if accepted and approved, will only be used for the purposes of the grant and that the school treasurer's office will maintain control of the funds and ensure all grant guidelines are met until such time as the project is complete.

Treasurer's Signature

Date

Superintendent's Signature

Date

SAMPLE

Group Exemption Authorization

Date: _____

Subordinate Organization: _____

Parent Organization: _____

Parent Organization Treasurer's Name: _____

Parent Treasurer's Contact Phone Number: _____

.....

By signing below we certify that the Subordinate Non-Profit Organization named above is recognized by the parent non-profit organization (organization whose name is listed on the determination letter from the IRS) and was submitted to the IRS for inclusion under the primary 501(c) 3 held by the Parent Organization.

Parent Treasurer's Signature

Date

Parent CEO

Date

SAMPLE IRS CONFIRMATION LETTER

Internal Revenue Service

Date: September 30, 2004

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Richard E. Owens 31-07974
Customer Service Representative Toll
Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
Fax Number: 513-263-3756
Federal Identification Number:

Dear Sir or Madam:

This is in response to your request of September 30, 2004, regarding your organization's tax-exempt status. In October, 1959 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services