

Contents

Welcome & Organizational Background	3
Vision, Mission and Values	4
Introduction to Fiscal Sponsorship	5
Lhaq'temish Foundation Functions.....	6
How to Begin a Fiscal Sponsorship.....	8
Lhaq'temish Foundation Benefits.....	9
Fiscal Sponsor Authorities	11
Fund Development Policy.....	12
Grant Management Policies	17
Accounting Procedures	19
Fiscal Sponsorship Process Schedule	22
The Service & Thank You.....	23

Now S'iam Ne Shalecha,

On behalf of the Lhaq'temish Foundation Board of Directors & Staff,

Organizational Background

Che Shesh Whe Wheleq- We are survivors of the flood- our community and our people are resilient, and we have worked since time immemorial to 'Preserve, Protect and Promote our Schelangen.' As such, we are proud to serve as the fiscal sponsor to many community-led projects that embody the resilience of our people.

Lhaq'temish Foundation is a 501(c)3 nonprofit organization chartered to protect and improve the health and quality of life for the Lummi Nation and to fulfill social, educational and cultural purposes. We pride ourselves on empowering community leaders with skills and resources to achieve their visions for a healthier and more prosperous community.

By focusing on strengths-based projects, culture and empowerment Lhaq'temish Foundation helps to build a stronger community rich with culture, togetherness, success, prosperity, health, hope and stewardship for future generations. The 501(c)3 nonprofit status extends the opportunity to various projects to seek and administer funds for projects aligned with our mission statement.

Since 2005, we have been home to numerous projects improving the health and vitality of our community. We have helped raise and administer funds for the Lummi Ventures Partnership, Paddle to Lummi 2007, House of Tears Carvers, Lummi Youth Canoe Family, Lummi Youth Wellness Center, Lummi Youth Basketball Tournament, Natural Resource Enhancement projects, Language Revitalization efforts and more. We are proud to continue serving as a support system to raise funds in the nonprofit sector alongside hard working, dedicated tribal members like you.

In order to serve you better, we have created this manual as a general guideline to describe the services Lhaq'temish Foundation provides and how the fiscal sponsorship process works. We hope you find this helpful. We are here for you and ready to support you by providing administrative and fund development services to achieve your vision for our people.

Hy'shqe

Lhaq'temish Foundation

Che Shesh Whe Wheleq - We Are Survivors of the Flood

Vision, Mission and Values

Vision

Honoring our heritage while pulling towards an abundant future.

Mission

Nilh Xwenang Tse Schelangen Este Nexw Xwlemi (this is our way of life in Lummi) - a healthy, giving, and prosperous community to strengthen our people through cultural, social, and economic abundance.

Values

Respect: Esteemed, honor, reverence

Endurance: Fortitude, resilience, overcoming hardships.

Honor: Dignity, nobility, admiration.

Integrity: Veracity, honesty, earnest.

Reciprocity: Requite, reciprocate, give in return.

Guiding Principles

Gathering, listening and weaving the voice of the people into our work.

Building a healthy and prosperous community.

Holistic empowerment.

Connecting people to social, economic and cultural opportunities.

Honoring our past, our present and our future.

Reciprocity and sharing of oneself toward the greater good of the community.

Strength-based perspective to build individual, family and community assets.

Respecting and understanding all voices.

Board of Directors

Chairwoman	Cathy Ballew
Vice-Chairwoman	Doreen Vargas
Treasurer	Jacqueline Ballew
Secretary	Rebecca Kinley
Member	Aaron Thomas
Member	Barbara Lewis
Member	Nicole Brown
Honorary Member	Jack Cagey

Introduction to Fiscal Sponsorship

Purpose

Lhaq'temish Foundation is a non-profit 501(c)3 led by invested community members working to increase community assets and build self-sufficiency. We do this by taking a holistic approach to empowering our people with positive opportunity, being inclusive of all our people of the Lummi community, and cultivating philanthropic resources as tools to strengthen our Nation.

What is a Fiscal Sponsor?

Fiscal sponsorship is a cost-effective way to implement new programs, bring together groups to collaborate on an issue and test new approaches to social change. Fiscal sponsorship is a common mechanism used in the nonprofit sector that enables individuals and organizations to start new programs without establishing a new, separate nonprofit organization.

Fiscal sponsors receive charitable donations and grants on behalf of projects, maintain the necessary legal and financial infrastructure for all project activities, and allow project leaders to focus on creating a healthy, just and vibrant world.

Fiscal Sponsorships typically involve a fee-based arrangement formalized through a sponsorship agreement. The Lhaq'temish Foundaton formalizes fiscal sponsorships through agreement to adhere to these Fiscal Sponsorship Guidelines and a **10% administrative fee**. The sponsor assures funders that their contributions used specifically for the project and for the purposes for which they will be donated.

Benefits Utilizing an Established 501(c)3 as a Fiscal Sponsor

Fiscal sponsorship is an ideal way for a project to receive donations. It saves money, conserves resources, reduces duplication of personnel, simplifies organizational needs, increases funds to direct community services and offers capacity building to service-minded community groups. Fiscal sponsor relationships can introduce projects to established philanthropic networks, enhance the credibility of the project and help them to build a track record of successful award and management of non-profit funding. It increases the project's fiscal accountability by providing assistance with budget development, fund tracking and payment of vendor invoices.

Lhaq'temish Foundation Functions

Maintain 501(c)3

- Maintains record of 501(c)3 designation
- Holds Regular, documented Board Meetings as per organization by-laws
- Ensure funds received are within 501(c)3 requirements
- IRS 990 Filing

Fiscal Sponsorships

- Serves as a fiscal sponsor to community groups and projects
- Provides a platform for projects to seek and utilize charitable funding for projects that have positive community outcomes
- Provides an administrative platform for budgeting and use of funds according to
- LIBC Financial Policies and Procedures – saves time of setting up internal processes which increases time for community organizers to directly engage in community-based activities (for a modest **10% administrative fee**)
- Lhaq'temish Foundation Board and Staff lend fundraising, grant-writing, programmatic, networks and other expertise to help the project thrive

Foundation & Other Charitable Funding

Pursuing Funding

- Maintains awareness of, and communicates Foundation Funding Opportunities
- Reviews and authorizes foundation funding application submittal
- Maintains documentation of applications submitted through the Foundation
- Receives documentation if funding was approved or denied

Receiving & Management

- Receives notification if funding was approved or denied
- Works with Program Manager and LIBC Finance & Accounting to set up fund and budget if approved
- Ensures funds are used within donor specifications and 501(c)3 requirements through Program reporting to Lhaq'temish Foundation Board
- Works with project leaders to ensure fund deliverables are met in a way that is conducive to internal policies and community needs and values
- Works with project leaders and financial services to ensure grant reports are submitted in a timely manner
- Sends written acknowledgement in order that donors have necessary information for tax purposes

Non-profit Funding Coordination Role

- Promotes coordination to prevent duplication and to maximize benefits of 501(c)3 to LIBC and community by meeting regularly with LIBC and other programs and entities
- Work in coordination with LIBC Funding Department, and reviews LIBC Priorities to identify funding needs that philanthropic sector funding could fulfill
- Hold meetings to discuss funding needs and potential and pursued funding sources
- Track and maintain foundation funding tracking sheet to cross-communicate pursued funding sources to prevent duplication and stay informed of the success of submitted grant applications

Support for Lummi Nation Events

(i.e. Stommish, Paddle to Lummi, etc.)

- Assists projects that are beyond the resources and means of LIBC Departments and assists in seeking charitable, individual, tribal and corporate donations to support Lummi Nation sponsored events.
- Assists in gathering external partners support when needed such as gathering volunteers, funding drives or fundraising events.

How to Begin a Fiscal Sponsorship

Project submits Fiscal Sponsorship Application Form

Director approves if it meets 501(c)3 purposes and Lhaq'temish Foundation mission

Lhaq'temish Foundation sets up account, delegation and provides orientation information

Lhaq'temish Foundation and Project identify appropriate funding opportunities to pursue on behalf of the Project

Lhaq'temish Foundation provides 501(c)3 info and assistance to seek charitable and other funds; Project provides program specific information and budget

Lhaq'temish Foundation receives grants, donations and other revenue and assists Project in budgeting and accessing for project purposes.

The Project is responsible to deliver project objectives in the community, while the Lhaq'temish Foundation manages financial aspects of project implementation.

Lhaq'temish Foundation assists in submittal of periodic and final grant reports; Project provides programmatic reporting data/LNSO provides budgetary information.

Lhaq'temish Foundation Benefits

Benefits to Community

- Lhaq'temish Foundation assists projects in identifying, pursuing and receiving alternative resources needed to serve the community
- Empowers community members to deliver projects that improve the health, well-being and prosperity of the community
- Builds leadership capacity of individuals to provide important services and projects that engage youth, elders and community
- Provides accountability and transparency for charitable funds used on behalf of the community by following IRS regulations the organization's 990 financial reports are accessible to the general public
- As a result of Lhaq'temish Foundation assistance, community-based groups and projects have a place to turn to if Departments are unable to assist due to lack of resources (i.e. not getting "the runaround" or being flat out turned away)
- Community-based groups and projects are empowered to actively fundraise and seek support rather than relying solely upon of LIBC for funds.

Benefits to LIBC Departments

- Gives Departments a place to direct groups or individuals that they are unable to assist (i.e. for fundraising or identifying other potential resources)
- Access to additional funding sources where non-profit 501(c)3 is listed as an eligibility requirement
- Matching program needs to potential charitable funding sources (in coordination with LIBC Funding Department)
- Assistance and coordination submitting foundation funding applications (in coordination with LIBC Funding Department)
- Coordination of projects with similar needs and pursuing similar funding sources

Benefit to LIBC Regarding Community Donations

- Some donations made by the Lummi Nation are circulated through Lhaq'temish Foundation and since Lhaq'temish Foundation has a fund designated specifically for community donations, it provides a cleaner and more tractable record of all such donations and their charitable purposes
- Establishes a process for ensuring donation requests are processed in a fair, equal, timely and responsive manner
- Helps to ensure groups are actively fundraising and maximizing charitable funding opportunities
- Documents requests for future planning efforts to ensure adequate support is available during the upcoming year; and helps groups plan ahead to anticipate fundraising

Fiscal Sponsorship Benefits provided by the Lhaq'temish Foundation

Nonprofit Status

- 501(c)3 status is shared with Project via funding applications, sponsorships, and funding appeals

Fund Development

- Funding research
- Grant applications
- Fundraising appeal letters
- Online donations

Fiscal Management

- Receiving grants, donations and fundraising revenue
- Budgeting
- Financial reporting
- Grant reporting
- Assistance with processing payments, contract services and employment
- Fulfillment of IRS and grant requirements

Capacity Building

- Training and technical assistance on nonprofit skills
- Program development
- Fundraising
- Financial management
- Public Relations & marketing
- Nonprofit transition sustainability

Fiscal Sponsor Authorities

The purpose of the Fiscal Sponsorship Guidelines is to establish clear procedures and expectations for a fiscal sponsorship between a project and the Lhaq'temish Foundation (Lummi Nation Service Organization).

Project Authority

The Project Lead or designated decision-making body will have primary decision-making authority on how Project is led, implemented and how funds will be used to meet Project objectives. The Project accepts responsibility for making decisions that are within funding requirements, financial procedures and 501(c)3 provisions. The Project has primary decision-making authority on selection of project volunteers, contractors or employees within the LIBC Human Resources and Procurement Policy guidelines. Lhaq'temish Foundation and the Project are jointly responsible for fund development efforts; given that the Lhaq'temish Foundation must authorize applications and requests prior to submittal.

The Project is responsible to:

1. *Obtain consent prior to submitting for grant applications. Provide Lhaq'temish Foundation with a copy of the entire application and all associated attachments.*
2. *Include the Lhaq'temish Foundation **10% administrative fee** in grant applications when allowed by funding source.*
3. *Agree to fulfill grant objectives, funding expense and reporting requirements as stated in grant applications and agreements for this project.*
4. *Provide a copy of, or reference to, the organizational structure, as it pertains to establishment of program or perspective committee or group engagement.*
5. *Update Lhaq'temish Foundation regarding any substantial changes to the project's leadership, goals and activities.*
6. *Adhere to the LIBC Human Resources Personnel Policy Manual.*
7. *Adhere to the LIBC Drug-Free Workplace Policy.*
8. *Comply with the LIBC Employee Relations/Responsibilities.*
9. *Comply with the LIBC Human Resources Personnel Policy Employment Categories, as it pertains to employees and volunteers for the project.*
10. *Comply with the LIBC Fraud, Waste and Abuse Policy.*
11. *Adhere to the LIBC Procurement Policy, as it pertains to project expenses.*
12. *Comply with the LIBC Sensitive or Capital Item Requests Policy.*
13. *Comply with the LIBC Social Media Policy.*

14. *Prepare and submit a LIBC Delegation of Authority Form and accept responsibilities for managing funds within stated guidelines and procedures.*
15. *Submit required forms for project expenses per procurement policy such as: quotes, invoices, completed contract packet, Sensitive Item/Capital Expense Request Forms, Vendor W9 and Lummi Business License. Please note that processing time for Professional Service Contracts is 1-2 weeks from time of submission and weekly accounts payable deadline is Wednesday at 8am each week – notification of authorization to proceed must be issued prior to commencement of contract.*

Lhaq'temish Foundation Authority

The Lhaq'temish Foundation Board of Directors is the governing body of the organization. In general, the Board's emphasis is Policy and leadership to ensure the organization is on target to fulfill its mission. The Board may consider requests to provide support, address issues and resolve disputes that may arise.

The Executive Director is responsible to ensure that fiscally sponsored projects align with the mission of the organization, fulfill necessary requirements and are well-equipped for success. As such, Lhaq'temish Foundation offers the following services: a fiscal sponsorship orientation packet, nonprofit skills development, help with timely and successful submission of funding applications, assistance with deposits, budget development, budget adjustments, financial monitoring, processing expense requests, payroll, contracts, and meeting grant objectives and reporting requirements.

Protection of Tax-Exempt Status

The IRS specifically prohibits 501(c)3 from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office. Contributions to political campaign funds or public statements of position (verbal or written) made on behalf of the organization in favor of or in opposition to any candidate for public office clearly violate the prohibition against political campaign activity. The Project agrees not to use funds in any way that would jeopardize the tax-exempt status of the Sponsor.

Fund Development Policy

The Lhaq'temish Foundation can best fulfill its mission through a broad base of support from various sources. However, to maintain its independence and objectivity, it seeks to identify any areas where there may be real or apparent conflicts of interest or where the mission, programs, projects and independence of the Lhaq'temish Foundation could be compromised. These policies assist in identifying the appropriateness, mission fit, ethical and managerial considerations for accepting various types of donations.

Further, Lhaq'temish Foundation must be fully aware and informed of all funds to be processed through Lhaq'temish Foundation. The purpose of this is to ensure that all funds

received through Lhaq'temish Foundation are used for purposes as specified within donor/grantor specifications in provision of such funds and as specified within regulations of IRS 501(c)3 organizations. In compiling information on awards and funds received, Lhaq'temish Foundation will have information necessary to file the Annual 990 Form with the IRS, as well as to provide written acknowledgement to grantors and donors.

Authorization to Solicit Funds

In order to maintain a coordinated effort to pursue funding resources on behalf of the Lhaq'temish Foundation and to ensure proper utilization of the Lhaq'temish Foundation 501(c)3, all requests or solicitations sent on behalf of Lhaq'temish Foundation must be authorized through the Lhaq'temish Foundation Office prior to submittal. Authorization to solicit funds is required for: funding applications or letters of interest to foundations, appeals to individual or corporate donors, requests to other tribes or tribal networks or affiliations, donation requests to tribal vendors, or letters of inquiry.

Requests to solicit funds will be approved based upon the following factors: 1) that they fit within the Lhaq'temish Foundation mission to fulfill social, educational, cultural and civic purposes; 2) if they are an LIBC Department that they are within LIBC Priorities; 3) that they fulfill an unmet community need; 4) that they are not in competition or duplicating any current or foreseen efforts to pursue funding for critical needs of the Lummi Nation or; 5) in the instance that there are two or more programs with similar goals and pursuing similar funding resources, that they have established a coordinated and collaborated effort.

Seeking Donations

The Project may raise funds and solicit individual, business or other contributions that are earmarked for the activities of the Project as specified within the Fiscal Sponsorship application. The Executive Director is responsible to ensure that fundraising efforts meet 501(c)3 guidelines and organization's core values, therefore the Project and Sponsor will work together to ensure planned fund development efforts align with the core values and requirements of the organization.

Donor Acknowledgement and Donor Database

Lhaq'temish Foundation is responsible to ensure donors are provided written acknowledgement of donations as per the following IRS requirements regarding charitable contributions. The Project must assist Lhaq'temish Foundation in obtaining donor data including the donor's 1) full name, 2) address, 3) value of the contribution and 4) date of the contribution. This helps LHAQ'TEMISH FOUNDATION to provide accurate donor acknowledgement per IRS Requirements.

Upon receipt of funds, Lhaq'temish Foundation will enter all donations into its donor database. Lhaq'temish Foundation protects the privacy of its donors and will not publish or share their contact information unless requested by the donor or sponsor.

IRS Publication 1771, Charitable Contributions–Substantiation and Disclosure Requirements explains the federal tax law for organizations, such as charities and Churches, that receive tax-deductible charitable contributions and for taxpayers who make contributions. The IRS imposes recordkeeping and substantiation rules on donors of charitable contributions and disclosure rules on charities that receive certain quid pro quo contributions.

- Donors must have a bank record or written communication from a charity for any monetary contribution before the donors can claim a charitable contribution on their federal income tax returns.
- Donors are responsible for obtaining a written acknowledgment from a charity for any single contribution of \$250 or more before the donors can claim a charitable contribution on their federal income tax returns.
- Charitable organizations are required to provide a written disclosure to a donor who receives goods or services in exchange for a single payment in excess of \$75.

Online Donations and Crowd Funding

Lhaq'temish Foundation as a fiscal sponsor shall be the exclusive authorized representative for Projects in establishing crowdfunding and online donation capabilities. It is important that Projects do not link Lhaq'temish Foundation 501(c)3 online giving capabilities to their personal contact and banking information unless you are conducting a personal fundraiser completely separate from your project's relationship to Lhaq'temish Foundation.

Fundraising Revenue

If your project plans on raising money through fundraising efforts such as catering, gate fees, car washes, rendering services to community programs or other means please check with the Lhaq'temish Foundation Executive Director to ensure these activities and expected revenues meet 501(c)3 requirements.

Fundraising is known in the nonprofit sector as “earned income.” According to Grantspace (2016) “earned income is revenue generated from the sale of goods, services rendered, or work performed. One popular nonprofit example is Girl Scouts

cookie sales. If you have ever purchased a box, you have contributed to the earned income of the Girls Scouts organization.”

In order to raise funds that meet the 501(c)3 tax-exemption criteria, fundraising activities must be “substantially related” to the organization’s mission and purpose. Furthermore, earned income must remain below a certain threshold if such revenue is deemed as unrelated business income. This means that the activities that generate the income must contribute importantly to accomplishing the organization's exempt purposes to be substantially related. If the fundraising activity is not substantially related to our mission and purpose it could become a taxable event for the organization. Make sure you have included fundraising activities in your fiscal sponsorship application or get permission from the organization before beginning a new fundraising activity if it has not been already been pre-approved.

Corporate Donations

As part of expanding its base of support, the Lhaq’temish Foundation is willing to consider gifts from the corporate sector. The Lhaq’temish Foundation recognizes that corporations, as profit-centered organizations, have obligations to their shareholders, boards and employees to be successful. The Lhaq’temish Foundation also recognizes that companies support the nonprofit sector not only out of a desire to be helpful, but also with a hope of a return or benefit to the companies.

Given these realities and both legal and ethical considerations, the Lhaq’temish Foundation is willing to accept support from the corporate sector in ways that enhance Lhaq’temish Foundation’s ability to better achieve its mission without compromising its principles while recognizing the supporting companies.

1. General Guidelines

The Lhaq’temish Foundation, as an independent nonprofit organization, will not accept donations of cash, products, service or enter into any partnership with any company or other organization that produces products that are or may be harmful to the Lummi community. Nor will the Lhaq’temish Foundation accept any of the above or support from any company or organization that, in the judgment of the Lhaq’temish Foundation, exploits youth, elders, students or the community in its product lines, advertising, marketing, and workforce or in any other way.

2. Principles

The Lhaq’temish Foundation will solicit and accept support only for activities that are consistent with its mission. The Lhaq’temish Foundation will accept funds for research, informational and educational activities only when the content is to be determined by Lhaq’temish Foundation or an independent group designated by Lhaq’temish

Foundation. The Lhaq'temish Foundation will maintain complete control, consistent with any donor restrictions acceptable to the Lhaq'temish Foundation, of all funds provided by corporations, organizations and individuals. The Lhaq'temish Foundation will not accept any support that implies or requires endorsements of products.

Acknowledgements for corporate support will be limited to the companies 'names, logos or slogans that are an established part of the supporters' identities, trade names, addresses and telephone numbers. Recognition of major corporate support will be developed in cooperation with the corporate donors and will be consistent with the level of support and the Lhaq'temish Foundation's mission and purposes. The Lhaq'temish Foundation will seek to develop recognition opportunities that are appropriate and meaningful for both the supporting companies and the Lhaq'temish Foundation. The Lhaq'temish Foundation's intangible intellectual assets, including its name, research and other work, will be protected at all times. Donors will not be permitted to use the Lhaq'temish Foundation's name or other items for commercial purposes or in connection with the promotion of any product. The Lhaq'temish Foundation board and staff reserve the right to refuse any donation of cash or other real property, services, noncash gifts or any other forms of support if such support is not in keeping with the above principles or for other reasons that the Lhaq'temish Foundation deems appropriate.

In-kind Contributions

The purpose of this policy is to ensure that the Lhaq'temish Foundation accepts gifts-in-kind that support its mission, are consistent with its policies and are properly accounted for and acknowledged. A gift-in-kind is an item such as equipment, software or a product that a donor voluntarily transfers to the Lhaq'temish Foundation without charge or consideration.

Donors must complete a gift-in-kind form that includes the name of the donor, a description of the item(s), the retail value of the item(s) and permission to publicly recognize the donation. Once accepted, the donated item(s) become the property of the Lhaq'temish Foundation, which retains the right to dispose of a gift-in-kind as it sees fit, unless another arrangement has been made with the donor.

Grant Management Policies

Grant Applications

All requests or solicitations sent on behalf of Lhaq'temish Foundation must be authorized by the Executive Director prior to submittal. This allows Lhaq'temish Foundation to maintain a coordinated effort to pursue funding resources on behalf of the Lummi Nation and to ensure proper utilization of the Lhaq'temish Foundation 501 (c) (3). Authorization to solicit funds is required for: funding applications or letters of interest to foundations, appeals to individual or corporate donors, requests to other tribes or tribal networks or affiliations, donation requests to tribal vendors, or letters of inquiry.

Requests to solicit funds will be approved by the Lhaq'temish Foundation Executive Director based upon the following factors: 1) that they fit within the Lhaq'temish Foundation mission to fulfill social, educational, cultural and civic purposes; 2) the proposed project meets applicable Lummi Nation Codes, LIBC HR Policy and LIBC procurement Policy; 3) that they fulfill an unmet community need; 4) that they are not in competition or duplicating any current or foreseen efforts to pursue funding for critical needs of the Lummi Nation or; 5) in the instance that there are two or more programs with similar goals and pursuing similar funding resources, that they have established a coordinated and collaborated effort.

The Lhaq'temish Foundation will assist the application process by providing necessary documents such as the IRS Determination Letter, financial data, Board of Directors, Staff list and qualifications and other pertinent organizational information. Given adequate lead time, which depends upon funding application requirements, Lhaq'temish Foundation can also provide assistance with other elements of the grant application such as development of the program plan and budget upon request.

Grant Awards & Administration

Once a foundation or donor approves funding, the Lhaq'temish Foundation Office must receive written notification of the award, or receipt of the funds for documentation purposes. Upon signing the agreement, the organization must ensure that the project has necessary resources and adequate time to complete the grant activities within specified parameters. All grant agreements, pledges, or other commitments with funding sources shall be executed by the Lhaq'temish Foundation Executive Director. In some cases, the Project Director must also sign off on the grant agreement.

Once a grant is received, it is critical that the Lhaq'temish Foundation is accountable for all of the funds entrusted to the organization by the grantmaker. During the project implementation phase, Lhaq'temish Foundation will work with the project to ensure

the activities are carried out as proposed in its grant application. The organization will have to show the awarding agency, foundation, or corporation that it is meeting its stated objectives and following grant requirements. If it is a government grant, the organization will be asked to ensure that it is complying with all of the laws, regulations, and grant terms that apply to a particular government program, as well as numerous government-wide requirements that apply to all grants. As part of any grant agreement, the organization will have to evaluate the project, and in some instances, the organization may be asked to help disseminate successful practices and projects to other organizations.

Administrative Fee

The Sponsor will provide administrative support to the Project. The Project agrees that, in exchange for the administrative cost of financial accounting, human resources, organizational development, and other support provided by Sponsor, the Project will include in each funding or grant proposal, a ***10% Administrative Fee*** cost item.

Grant Management Checklist

1. Read all the materials in the grant award package, and pay particular attention to the grant agreement.
2. Have the Lhaq'temish Foundation Executive Director sign the grant contract, and Project Lead if necessary. Keep one copy for the organization's file, and one copy for the accountant, and return those copies or originals as required by the contract.
3. Notify the project personnel about the grant award, especially if their employment depends on the grant.
4. Issue a press release about the award to be submitted to the Lummi Squol Quol . Take advantage of this opportunity to get the organization some positive press. It helps build credibility in the community.
5. Formally thank the grantmaker. (A letter should be issued on letterhead and signed by the Executive Director).
6. Make a separate file drawer (or section) for the grant award and label it with the name and assigned grant number (if there is one) of the project. Put a copy of the grant application, the contract, and reporting forms in these files. Also keep a copy of all correspondence about the grant in these files.
7. Scan all grant files into Engagement software.

8. Review the contract with the person who will be “on point” for managing the grant award. Make note of any special provisions for which the organization needs to plan. During this session the point person will need to:
 - Create a grant award calendar and note all reporting dates, and any other benchmarks that need to be achieved.
 - Review the final report requirements, make note of any information that should be collected, and develop a plan to collect data.
 - Determine a launch date and outline of program activities.
 - Create a budget and delegation of authority.
9. Keep a ledger of income and expenses related to the project. Keep all receipts, and make sure to use generally accepted accounting practices.
10. Send the final report package on time. Taking time to prepare a thorough, clearly written final report demonstrates the organization’s accountability for the award.

Lhaq’temish Foundation Logo Usage

All recipients will ensure they provide a positive statement in promotion of the vision, mission and values of the Lhaq’temish Foundation. In order to promote LF for the support it provides, a digital version of the LF logo will be made available for promotional use. The logo must be reproduced as a unit without alteration.

Accounting Procedures

As a tribally chartered entity, Lhaq’temish Foundation follows the LIBC Human Resources and Accounting Procedures. Lhaq’temish Foundation staff is available to assist you in walking through any questions you may have about expending funds you have raised or received through grants, donations and sponsorships. Below are links to the policies and related forms.

Please keep in mind that expenses must reflect the budget submitted by your project and stated parameters within your grant unless otherwise agreed upon by the grantor in writing and provided to the Lhaq’temish Foundation.

Deposits of Cash, Checks and Wire Transfers

Grants and donations received by the Project must immediately be submitted to the Lhaq’temish Foundation via LIBC Cash Receipts for deposit. The Sponsor is responsible for immediate deposit, acknowledgment and recording of all monies

received for the Project, which shall be reported as the income of the Sponsor for both tax purposes and for purposes of the Sponsor's financial statements.

Budget

The Project must submit to the Sponsor a budget for expenditures that reflects available funds and designated specific uses of funds. The budget and specific expenditures **MUST** match the objectives stated in funding requests and approved funding award documents. Please ensure the Lhaq'temish Foundation **10% administrative fee** is included in your project budget.

Delegation of Authority Form

The project must sign a delegation of authority form that includes the proper signatory authorities including the Foundation's Executive Director and designated project representative.

Expenses

The Project agrees to use any and all funds received from the Sponsor solely for legitimate expenses of the Project to meet grant, donation, sponsorship or fundraising objectives. Project expenses shall not exceed total contributions for the Project; if Project expenses exceed available resources the Sponsor has within its discretion to suspend further Fiscal Sponsorship Project activities until further funds are secured. The Sponsor will pay for the Project's direct expenses, out of contributions received on behalf of the Project as long as they are within the Project's approved budget and available funds. Sponsor reserves the right to disapprove expense requests if they do not meet the funding requirements stated herein or if they do not meet financial policies and procedures.

Budget Delegation of Authority

The Project may designate financial delegates of authority for requesting and authorizing Project expenditures. These individuals will share responsibility with the Sponsor for monitoring Project expenditures to ensure they meet funding requirements and do not exceed available resources.

****** Lhaq'temish Foundation reserves the right to disapprove expense requests IF they do not clearly meet grant purposes, if sufficient funds are not available or if policy compliance issues are unresolved. Lhaq'temish Foundation will assist the project in resolving such challenges by helping with grant modification requests/approvals and to ensure compliance issues are cleared up. Lhaq'temish Foundation does not seek to control the substance or direction of the project, but rather works with the Project to ensure that organizational requirements are fulfilled to maintain good nonprofit stewardship practices.

Financial Reports

The Sponsor will maintain books and financial records for the Project in accordance financial policies and procedures of the Lummi Nation and as required for 501(c)3 organizations. The Project's revenue and expenses shall be recorded in the books of the Sponsor. The Sponsor will regularly monitor Project budget and expenditures and agrees to communicate in a timely manner with the project if questions, issues or concerns arise.

Sponsor will provide the Project with reports reflecting revenue and expenses to the Project on a monthly basis. The Sponsor will also provide the Project with an annual financial report, within three months following the end of the fiscal year of the Sponsor.

Policy Assurances

The policy assurances are for reference to ensure all Lummi Indian Business Council policies, guidelines, resolutions, and regulations are abided by, and may be updated from time to time. This will ensure that all of the Lhaq'temish Foundations policies, procedures and guidelines are adhered to and in compliance with each fiscal sponsorship account. In particular, but not limited, to the following:

LIBC Fraud Waste and Abuse Policy

LIBC Personnel Policy/ Human Resources

LIBC Procurement Policy

LIBC Public Relations & Press Releases

Social Media Policy

LIBC Sensitive Items Request and Capital Expenditures Form

LIBC Travel Policy Forms

Fiscal Sponsorship Process Schedule



