

## FY25 Tourist Development and Cultural/Arts Program Application Guidelines + Review Process



The **Arts and Cultural Alliance of Sarasota County** (ACA), a non-profit local arts and cultural agency, is designated by the Sarasota County Board of Commissioners as the official arts organization for Sarasota County. Established in 1986, under the name Sarasota County Arts Council, the mission of the ACA is to promote, develop and coordinate the arts and culture in Sarasota County, continuing to enrich the tradition of Sarasota's cultural heritage.

### TOURIST DEVELOPMENT CULTURAL/ARTS PROGRAM

The **Tourist Development Cultural/Arts** (TDC/A) program is a fee-for-services program that offers competitive funding to arts and cultural organizations for the production and marketing of performances, exhibitions and events that attract tourists to Sarasota County. Funding for the TDC/A program comes from the **Tourist Development Tax** (TDT) collected on room rentals for a term of six months or less in Sarasota County. Administration of the TDC/A program is subject to Section 119.07 and Section 286.011, Florida Statutes and related case law, commonly known as the "Florida Sunshine Laws."

Pursuant to Florida law, the use of TDT revenues is limited to those events or projects whose primary purpose is to attract tourists. Offering high quality arts and cultural events maintains and strengthens Sarasota County's reputation as Florida's cultural coast. Therefore, pursuant to Section 114-64 of the Sarasota County Code, TDT expenditures include support of arts and cultural events that attract tourists.

Each year the Arts and Cultural Alliance of Sarasota County sponsors a grant-making cycle to recommend contract awards to qualifying arts and cultural organizations of Sarasota County. The ACA issues a request for proposals, assembles a panel to review applications, and then makes recommendations to the **Tourist Development Council** (TDC) which in turn sends its recommendations to the **Board of County Commissioners** (BCC) for final approval.

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# Eligibility

## ELIGIBILITY

Grants are available to organizations with recognized ability to produce, present and promote cultural and arts activities that appeal to tourists.

### Organization Eligibility

1. Applicant must be exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. Support groups and guilds may not apply on their own behalf.
2. The applicant organization must have been registered as a Florida non-profit for at least one full year of operation prior to application deadline.
3. The applicant organization must have shown at least one year of stable arts/cultural programming prior to application deadline.
4. Applicant's activities must be Sarasota County-based.

### Project Eligibility

1. The Tourist Development Cultural/Arts program supports projects, not organizations, that directly support Sarasota County tourism.
2. Projects must take place within the County's fiscal year, 10/1/2024 through 9/30/2025.
3. Applicant's project must be accessible to the public and to persons with disabilities.
4. In order to accurately collect attendance numbers and collect visitor information, projects must have a point of entry where attendance can be tracked (i.e. ticket sale, registration form, point of entry at a door, fence, or other barrier).
5. Applicant may request funds for **both marketing and programming**.
  - a. At least 50% of the funds must go towards marketing expenses.
  - b. The other 50% can be used for programming expenses.
    - i. Adjudicators and awards for visual art shows are allowable program expenses.
6. Applicant must match the amount requested on a dollar-for-dollar basis, showing revenue specifically contributed for program. 25% of this match may be in-kind.
7. Applicant must demonstrate that the project has an **artistic/cultural purpose**, by selecting and reporting on one of the following metrics:
  - a. At least 80% of survey respondents will rate the artistic/cultural quality of the program as good or excellent. An analysis of survey responses must be provided with the final report.
  - b. At least 25% of our performances will have nationally or internationally acclaimed performers of the highest professional quality. Biographies for these performers must be provided with the final report.
  - c. Our TDC/A project will garner at least two reviews or feature stories in regional or national media outlets. Reviews or feature stories must be provided with the final report.
8. Applicant must demonstrate that the project has **tourism appeal**, by selecting and reporting on one of the following metrics:
  - a. Our organization will collaborate with at least two hotels to draw visitors to the area. Final report must document the results of our collaboration.

## Eligibility

- b. At least 30% of tourists responding to a survey will indicate that our marketing attracted them to the TDC/A project. Final Report must include types of marketing strategies that brought tourists to their offerings.
9. Applicant must be able to report on **tourism statistics** by meeting the following requirement:
- a. We will conduct a survey that will be sent to at least 25% of our ticket buyers or attendees with the following questions. We will report on the answers and survey completion rate in the final report:
    - i. For out of county residents:
      1. During your visit to the area, did you stay in paid lodging (i.e. a hotel, AirBnB, VRBO, condo rental for less than six months, etc.)?
      2. Are you a part-time resident of Sarasota County?
      3. If yes, how many months per year do you spend in Sarasota County?
    - ii. For in-county residents:
      1. When you attended this show/performance/exhibition, did you bring any out-of-county residents with you?
      2. If so, where were they from?
      3. Are you a part-time resident of Sarasota County?
      4. If yes, how many months per year do you spend in Sarasota County?

### Ineligible Expenses

Grants will not be awarded for anything unrelated to the project including, but not limited to:

- 1) Capital support, including new construction, renovation or equipment
- 2) General operating support
- 3) Endowment
- 4) Cash reserve
- 5) Fundraising
- 6) General organizational marketing programs and/or expenses
- 7) Administrative costs not related to the project
- 8) Space rentals not related to the project
- 9) Travel not related to the project
- 10) Attendance at conferences and seminars
- 11) Audition expenses
- 12) Entertainment expenses, including refreshments, music at openings, etc.
- 13) Alcoholic beverages
- 14) Complimentary tickets
- 15) Fellowships/scholarships
- 16) Educational activities such as workshops, lectures, credit or non-credit courses
- 17) Applicants may not receive other TDT funds for the same project.

## Eligibility

### Request Amount

- 1) Organizations will be divided into four categories based on their annual operating expenses as reported in their annual financial statements for their **most recently completed fiscal year** and prepared in accordance with generally accepted accounting principles.

Organization's operating expenses*	Maximum funding that can be requested (funding cap)
under \$100,000	The lowest of: <ul style="list-style-type: none"> <li>• \$8,250</li> <li>• 10% of the organization's operating expenses*</li> <li>• The grant request</li> </ul>
\$100,000 to \$349,999	The lowest of: <ul style="list-style-type: none"> <li>• \$27,500</li> <li>• 10% of the organization's operating expenses*</li> <li>• The grant request</li> </ul>
\$350,000 to \$1,999,999	The lowest of: <ul style="list-style-type: none"> <li>• \$55,000</li> <li>• 10% of the organization's operating expenses*</li> <li>• The grant request</li> </ul>
\$2,000,000 & over	The lowest of: <ul style="list-style-type: none"> <li>• \$96,250</li> <li>• 10% of the organization's operating expenses*</li> <li>• The grant request</li> </ul>

*\*as reported in its annual financial statements for its most recently completed fiscal year*

- a. **Exceptions** include public/private direct support organizations and other non-profit organizations with primary functions that extend beyond offering arts and cultural events, who must provide the financial statement from their 501(c)3 and an accounting of arts/cultural related expenses from their general operating budget.
  - b. Organizations conducting established programming **other than on an annual basis** may appeal to the ACA Staff for an exception to the funding caps. For an exception to be considered, organizations making such appeal must notify ACA Staff two weeks prior to the application deadline.
    - a. Application will require documentation of both the Operating Expenses from the previous event year to determine the allowable requested amount, as well as from the previous fiscal year so the panel can see how the organization's expenses change year-to-year.
- 2) Applicant must match the amount requested on a dollar-for-dollar basis, showing revenue specifically contributed for program. 25% of this match may be in-kind. All in-kind revenue / expenses must be properly documented and included with the application, or such revenues / expenses will not be accepted.

# Application Process

## How to Apply

1. Applicant must register and submit applications electronically at <https://sarasotaarts.org/grants/tourist-development-grants/>  
Paper applications will not be accepted.
2. Applications must include:
  - a. IRS Letter of determination showing that the applicant organization is a 501(c)3 nonprofit organization.
  - b. IRS Form 990, 990EZ, or 990N for most recent tax year, or proof of up-to-date IRS extension, and the following information according to the size of the grant amount requested:
    - i. Up to \$25,000 requires a compilation report, including disclosures required by the applicable financial reporting guidelines or a review with notes by a CPA.
    - ii. \$25,001 to \$50,000 requires a review with notes or audit with notes by a CPA.
    - iii. \$50,001 & over requires an audit with notes by a CPA.
    - iv. If the CPA conducting the review or audit is part of the organization, that must be disclosed in the financial report, in accordance with professional standards.
  - c. List of the Board of Directors and occupation or affiliation.
  - d. Project budget overview that shows at least a one-to-one match.
  - e. Project budget detail that explains the expenses being requested with TDT dollars and with matching funds.
  - f. Any collaboration between two organizations described in a grant application must be supported by letters from the Director or President of the collaborating organizations.
3. Organizations that offer bi-annual events shall use the Operating Expenses from the previous event year to determine the allowable requested amount. However, rules for submission of most recent tax year still apply.
4. **APPLICATIONS ARE DUE BY 5PM, April 1, 2024. Incomplete or late applications will not be reviewed for funding.**

Is this your first application? Do you have questions along the way? Please reach out to our team at the Arts and Cultural Alliance at [TDCAGrants@sarasotaarts.org](mailto:TDCAGrants@sarasotaarts.org).

## Application Process

### General Timeline for TDC/A Program FY 2024-2025

All established dates and times will be listed on the ACA website at:

<https://sarasotaarts.org/programs/grants/tourist-development-tax-grants/>

<b>February/ March 2024</b>	<ul style="list-style-type: none"> <li>• Applicant Info Sessions, including virtual sessions if requested</li> <li>• Optional internal review for completeness of application and reminder of deadline</li> <li>• Grant Panelist Recruitment</li> </ul>
<b>April 2024</b>	<ul style="list-style-type: none"> <li>• <b>Grant Application Deadline (4/1/24 @ 5pm)</b></li> <li>• Review of ineligible applications</li> <li>• Grant Panel Orientation</li> <li>• Deadline for Application Appeal Requests</li> <li>• Deadline for Application Appeal Requests Final Determination</li> <li>• Deadline for Panelists to Submit All Initial Questions Electronically</li> <li>• Deadline for TDC/A Grant Manager to Forward Panelists' Questions to Applicants</li> <li>• Deadline for Applicants to Submit Replies to Panelists' Questions</li> </ul>
<b>May 2024</b>	<ul style="list-style-type: none"> <li>• First Grant Panel Meeting</li> <li>• Second Grant Panel Meeting - <i>Attendance required only for applicants with unresolved questions</i></li> <li>• Deadline for Panelists to Submit Final Scores to TDC/A Grant Manager</li> <li>• Score Recommendations announced via email - <b>No publicity releases until BCC approval (anticipated in July)</b></li> <li>• Deadline for Request for Reconsideration</li> </ul>
<b>June 2024</b>	<ul style="list-style-type: none"> <li>• Tourist Development Council (TDC) Reviews Awards Recommendations (Second Thursday)</li> </ul>
<b>July 2024</b>	<ul style="list-style-type: none"> <li>• Board of County Commissioners (BCC) Presented Recommended Awards for Approval</li> </ul>
<b>August 2024</b>	<ul style="list-style-type: none"> <li>• County Agreement Workshop - <i>Agreement documents and other grant forms distributed</i></li> <li>• Deadline for Agreements to be Returned to County</li> </ul>
<b>September 2024</b>	<ul style="list-style-type: none"> <li>• Grant Agreements Executed by County</li> </ul>
<b>October 2024</b>	<ul style="list-style-type: none"> <li>• Projects Must Start On or After October 1, 2024</li> <li>• Reimbursement Period Begins</li> </ul>
<b>September 2025</b>	<ul style="list-style-type: none"> <li>• Projects Must End by September 30, 2025</li> </ul>

## Review Process

### Grant Panel

Each grant application will be reviewed and scored by a grant panel. The Grant Panel is composed of six (6) to nine (9) members. The Grant Panel members serve for one-year appointments, renewable for up to three years.

In the application process for panel members, the ACA staff will invite applications and nominations from the community. Members should be individuals having knowledge in a variety of cultural and arts areas and/or tourism, marketing and finance. Application forms for TDC/A Panel Members may be found on the ACA website at [www.SarasotaArts.org](http://www.SarasotaArts.org). The ACA staff will evaluate and select applications in the following categories to ensure a committee with an array of experiences including:

- education
- professional and personal experience
- geography
- sector and/or arts area of expertise

### 1) Panel Members

#	Role	How they are selected
1	Tourism/Marketing Representative	Staff member of Visit Sarasota County
2	Tourism Representative	Member of the Suncoast Chapter of the Florida Restaurant & Lodging Association (FRLA) OR a local hotelier OR a representative nominated by one of these entities
3	Marketing Representative	Member of the Central West Coast Chapter of the Florida Public Relations Association OR a representative from a local marketing firm OR a representative nominated by one of these groups
4	Finance Representative	A CPA, CFO, or a representative nominated by a local CPA firm
5	South Sarasota County Representative	Lives in South County, south of Blackburn Point Road Applications accepted annually
6	Arts Representative	Applications accepted annually
7	Arts Representative	Applications accepted annually
8	Member At-Large	Applications accepted annually
9	Member At-Large	Applications accepted annually

### 2) Conflicts of Interest

- No panelist may serve who is in a contractual relationship with, on the operating board of, currently compensated as an employee of, or consultant to a TDC/A applicant.
- A conflict of interest occurs when any Grant Panel Member is a volunteer with an organization that is applying for a TDC/A grant.
- Any conflicts of interest on the part of any Grant Panel Member must be disclosed at the time of the Grant Panel orientation.
- Grant Panel Members subject to any such conflicts shall recuse themselves during any discussion and/or consideration of any project and/or organization that gives rise to such conflict.
- All Grant Panel meetings are open to the public and will be recorded.



## Review Process

### 3) Tickets for Panelists

- To encourage panelists to experience the artistic product of each of the applicants **and to provide the written evaluations required by the Board of County Commissioners**, panelists may obtain complimentary tickets to funded events.
- Suggestions for the use of complimentary tickets are listed below.
  - Ticket usage should not take the place of regular paid admissions if panelists would otherwise attend a performance.
  - Tickets should be requested only one time at any one organization.
  - Tickets are for use on a seat-available basis so that organizations do not lose revenue.
  - Panelists may not request complimentary tickets to attend funding events or galas.
  - Special mailings, complimentary invitations to fundraising events, and free tickets to non-funded events to panelists are not allowed.
  - Follow up questions to panelists regarding their visits to funded events are not allowed.

### Grant Scoring Rubric

All grant applications will be scored on a 100-point rubric.

Category/Question	Maximum points
<b>Tourist Appeal</b>	<b>50 points possible</b>
This organization has a demonstrated history of attracting tourists to the Sarasota County area	10 points
Tourism target selected is appropriate to the budget and scope of the project	10 points
This project is able to report general attendance figures by local, in-state, out-of-state and international tourists, using a reliable method of counting appropriate to the budget and scope of the project	10 points
Documented Collaborations <ul style="list-style-type: none"> <li>○ Events - Lodging listed on webpage</li> <li>○ Formal package agreements with other venues/events or accommodations. Examples include: historic sites and museums creating a joint ticketing/tour package or weekend event; Weekend packages that include lodging, dinner, and a theater show; Special events with packages to visit other locations in Sarasota County after the event.</li> </ul>	5 points
Application clearly shows how this grant will allow the organization to expand its audience	5 points
Application clearly shows how the project will be promoted out-of-county	2 points
Application clearly shows how the project will be promoted out-of-area	2 points
The project takes place fully or partially in non-peak season (May-October)- 2 pts for fully, 1 pt for partially	2 points
Use effective approaches to reach targeted tourist segment(s)	2 points
Provide supporting documents such as examples of past print advertising, social media posts and analytics, radio or television spots, etc. to illustrate the quality of marketing efforts	2 points

## Review Process

<b>Artistic/Cultural Significance</b>	<b>30 points possible</b>
The project brings heritage, cultural, and/or artistic significance to the county.	5 points
The project adds value to and is appropriate to the organization’s mission, artistic/cultural/historical field, artists, audience, community, and/or constituency.	5 points
Artistic/Cultural target selected is appropriate to the budget and scope of the project	5 points
Applicant is specific about how this grant is funding new or significantly improved exhibitions, programming, performances or events.	5 points
The application clearly demonstrates the significance of the culture/heritage or quality of the artists/performers and other key individuals, works of art, museum collections, artistic partners, and/or services involved in the project and their relevance to the audience or communities of Sarasota County.	4 points
Evidence of direct compensation to artists or program providers that bring visitors to Sarasota County. This can include an analysis of paid versus nonpaid performers.	3 points
Application shows clear community support by providing information about grants, volunteer support, collaboration with other organizations, and in-kind contributions.	3 points
<b>Administrative Competence</b>	<b>20 points possible</b>
The applications presents an accurate and feasible budget for the project	5 points
The organization’s financial documents demonstrate financial stability Possible indicators of financial stability include having a positive, unrestricted net asset balance or a plan to eliminate any such deficit. Also explain any rapid year-to-year swing in either revenue or expenses or changes to endowment (current status, plans for acquiring or expanding), etc.	5 points
The applicant provides evidence that the event is sustainable by showing that other funding sources have been identified and the required match is available.	5 points
The organization has a successful history of service in Sarasota County	3 points
The organization has made an attempt to use Visit Sarasota County and/or Florida’s Cultural Coast brand in their marketing	1 point
The organization demonstrates the ability to administer other public funding	1 point
<b>Bonus Points</b>	<b>Up to 10 points</b>
For <b>previous applicants</b> , up to 5 bonus points may be awarded for showing the following: <ul style="list-style-type: none"> <li>○ Reported total attendance from previous FY fell within 80% of projected number</li> <li>○ Reported tourist percentages in previous year significantly exceeded the projected number</li> <li>○ Report showed the ability to hit the selected artistic/cultural and tourism targets</li> </ul>	5 points

## Review Process

<p>For <b>first time applicants</b>, up to 5 bonus points may be awarded for showing the following:</p> <ul style="list-style-type: none"> <li>○ Attendance at grant information sessions/preparation meetings</li> <li>○ Exceptionally clear and complete application</li> </ul>	5 points
<p>For <b>new events</b>, up to 5 bonus points may be awarded for showing the following:</p> <ul style="list-style-type: none"> <li>○ Events in existences for 3 or less years can be awarded additional points to foster expansion of the tourism experience offered to visitors</li> </ul>	5 points
<b>Total Points Including Bonus Points (cannot exceed 100)</b>	

### Application Review Process

All grant applications will be handled in the following manner:

1. Grant applications will be entered on the e-application website and reviewed by ACA Staff for completeness and eligibility.
2. ACA Staff will set an optional review period prior to the application deadline during which applicants may request a review of their applications for completeness and adherence to guidelines.
3. ACA will review submitted applications to determine if there are any ineligible applicants, per the eligibility listed above.
4. The Grant Panel will meet in a Panel Orientation where panelists will first receive the applications and their instructions.
5. Applications will then be reviewed by the Grant Panel. The Grant Panel will evaluate applications according to the criteria for grant evaluation as described previously.
6. The Grant Panel will convene for two application evaluation meetings as follows: Applicants will receive a compiled list of questions from the Grant Panel about their projects prior to the first application evaluation meeting. Applicants are asked to provide timely responses to panelists' questions to ACA Staff, who will forward these answers to panelists before the first evaluation meeting.
  - a. At the first evaluation meeting, applicant representatives from each organization will meet with panelists to address any continuing concerns or issues, to review responses to questions, and to allow applicants to provide additional or updated information.
  - b. At the second evaluation meeting, panelists will continue to discuss the applications and will invite applicants for whom there are remaining questions to return for a second interview.
7. The Tourist Development Council will be invited to have one member present at the application evaluation meetings for counsel and advice.
8. Grant Panel Members will comment on and score each application, supplying comments specific to the scoring criteria so that applicants may receive feedback, if requested.
9. An email message will be sent to announce preliminary recommendations. After this email, applicants have the right to reconsideration based on the criteria detailed in the next section.
10. The ACA recommendations will be presented to the Tourist Development Council, and then to the Sarasota Board of County Commissioners (BCC) for final approval of the grants. After considering ACA recommendations and TDC actions, the County shall, at its discretion, approve in whole or in part, or deny any grant recommendations. The County shall not be compelled to act in accordance with the recommendations of the ACA nor shall the County be required to explain its actions.

## Review Process

11. Notification of actual grant award amounts will be announced by the ACA immediately following the approval of the Board of County Commissioners.
12. ACA staff shall assist the County in monitoring and evaluating the activities of the funded applicants during the time the funded activity is being conducted by collecting feedback about the grant process, assigning staff and panelists to visit funded projects, providing written evaluations based on grant approval criteria, and approving grant change request forms.

### Appeal Process

#### **Application Appeal**

In the event that extraordinary circumstances arise resulting in an organization's application being deemed unacceptable by ACA staff, a written request for appeal may be submitted within five (5) business days following notification of ineligibility.

Written appeals are to be hand delivered to:

Sarasota County Government  
c/o Director, Parks, Recreation & Natural Resources  
1660 Ringling Blvd., 5<sup>th</sup> Floor  
Sarasota, FL 34236

The appeal will be reviewed within seven (7) business days from date of receipt and a written final determination will be sent to the applicant from the Sarasota County Administrative Agent.

#### **Funding Reconsideration**

There will be a Reconsideration Committee consisting of members representing each level in the granting process:

- Two (2) members of the Grant Panel
- Two (2) members of ACA Staff
- One (1) Tourist Development Council member serving ex-officio

To request reconsideration of a funding decision, applicant must submit a written request to ACA staff for review. Such requests should be germane and concise. The deadline for reconsideration requests is one week after notification of scoring results. Written requests must be delivered on or before this deadline. Neither the Tourist Development Council nor the Board of County Commissioners will accept requests for funding reconsideration.

The only criteria for judging the validity of the reconsideration request are:

- Guidelines not followed by the panel
- Data error by staff or panel
- Conflict of interest occurred

Should the Reconsideration Committee uphold the applicant's appeal, the Reconsideration Committee shall adjust the score of the grant proposal.

## Review Process

### Funding Calculation Process

The applications will go through the review and scoring process with the Grant Panel. The following funding formula will be applied to the capped amount to arrive at the Unadjusted Grant Amount:

Sample Total Scores	% of Top Score	Amount Requested	(Amount Requested) X (% of Top Score) = Unadjusted Gross Amount
95-100	100%	\$50,000	\$50,000
90-94	90%	\$50,000	\$45,000
85-89	80%	\$50,000	\$40,000
80-84	70%	\$50,000	\$35,000

**Applications must have a minimum average score of 80 or higher to receive funding.**

The Unadjusted Grant Amount will then be adjusted proportionately based upon the TDT funds available for the grant year. If available TDT funds exceed the Unadjusted Gross Total, award recommendations will be adjusted upward if organizations meet the one-to-one match requirement.

### Grant Guideline Review Process

- 1) Throughout the grantmaking process and after each grant cycle, feedback is collected from panelists, grant applicants, the TDC, and the BCC.
- 2) Feedback is distilled into proposed guideline changes by ACA staff.
- 3) These changes are discussed and agreed upon by ACA staff and county staff
- 4) ACA staff presents the updated guideline to the TDC
- 5) The TDC recommends the changes to the BCC when they recommend the annual guidelines
- 6) The BCC approves the changes when they approve the annual guidelines

**Note:** This process is solely the responsibility of ACA staff. ACA Board of Directors do not participate in the guideline review and editing process.

## Definitions of Terms

**Applicant Cash** – Funds from applicant’s present and/or anticipated resources that applicant plans to provide to proposed project.

**Arts and Culture** – The purpose of the TDC/A program is to support a range of cultural and arts experiences, festivals, programs, and activities that directly promote Sarasota County Tourism. As their primary purpose, eligible proposals must offer arts/cultural events that significantly enhance the aesthetic of Sarasota County and appeal to tourists from outside of Sarasota County and the local community. Applicants are required to have a 501(c)(3) and may include government-operated cultural facilities and institutions, municipal arts agencies, living collections, university presenters, and arts programs that are embedded under the umbrella of non-arts organizations or facilities. This includes organizations that belong to one of the following groupings:

- Folk Arts
- Film and Video Visual Arts (general) Museums (general)
- Art Museums Children’s Museums Folk Arts Museums History Museums
- Aquariums
- Botanical Gardens
- Zoological Parks
- Natural History and Natural Science Museums
- Science and Technology Museums
- Performing Arts (general) Performing Arts Centers Dance
- Ballet
- Theatre
- Music
- Symphony Orchestra
- Opera
- Singing and Choral Groups
- Bands and Ensembles
- Historical Organizations (general) Historical Societies

**Authorizing Official** – Name of person with authority to legally obligate applicant.

**Contact Person** – The person to contact for additional information about the application - the person with immediate responsibility for the project.

**Fundraising** – According to the Financial Accounting Standards Board, Statement 117, paragraph 28, "*Fund-raising activities* include publicizing and conducting fund-raising campaigns; maintaining donor mailing lists; conducting special fund-raising events; preparing and distributing fund-raising manuals, instructions and other materials; and conducting other activities involved with soliciting contributions from individuals, foundations, government agencies, and others [including grant writing]."

**In-Kind Contributions** – All non-cash contributions provided to the grantee. These contributions may be in the form of charges for real property and non-expendable personal property and the value of goods and services directly benefiting and specifically identifiable to the project. The basis for the valuation of personal services, material, equipment, buildings, and land must be documented. This includes all such goods and services provided to the grantee by a third party in lieu of a cash contribution. Donated services may be valued only if they are performed by persons in their regular profession.

## Definitions of Terms

**Cash Matching Funds** – The portion of the project costs not borne by the County. Matching funds shall amount to at least 50 percent (50%) of the projected costs. Non-allowable expenses may not be included.

**Project Costs** – All allowable expenditures incurred by the grantee and the value of in-kind contributions made by the grantee or third parties in accomplishing the project.

**Project Date** – Actual date(s) on which the project will occur.

**Project Title** – A short descriptive title of the project for which applicant is requesting assistance. If no formal title exists, or if the title is not descriptive, a short phrase describing the activities of the project should be submitted.

**Financial Compilation** – Having a certified public accountant present information in the form of financial statements that is the representation of management without undertaking to express any assurance on the statements.

**Financial Review** – Having a certified public accountant perform analytical procedures which will provide a reasonable basis for expressing limited assurance that the financial statements conform to generally accepted accounting principles.

### **Project Expenses:**

**Project Personnel** – the labor costs of a project for which a W-2 is generated. These include:

**Personnel-Administrative** – Payments for employee salaries and wages specifically identified with the project for executive and supervisory administrative staff, program directors, managing directors, business managers, press agents; clerical staff such as secretaries and typists; and supportive personnel such as maintenance and security staff. Do not include ongoing administrative costs such as bookkeepers.

**Personnel-Artistic** – Payments for employee salaries and wages specifically identified with the project for artistic directors, directors, conductors, curators, dance masters, composers, choreographers, designers, video artists, filmmakers, painters, poets, authors, sculptors, graphic artists, actors, dancers, singers, musicians, teachers, instructors, puppeteers, etc.

**Personnel-Technical/Production** – Payments for employee salaries and wages specifically identified with the project for technical management and staff such as technical directors, wardrobe, lighting, and sound crew, stage manager, stagehands, video and film technicians, exhibit preparers and installers, etc.

**Project Fees and Contracted Services** – fees and services that are directly related to the project. These may include:

**Contracted Talent** – Payments to firms or persons for the services of individuals who are not normally considered employees of applicant but consultants or employees of other organizations whose services are specifically identified with the project. Include artistic directors, directors, conductors, curators, dance masters, composers, choreographers, designers, actors, dancers, singers, musicians, teachers, instructors, etc. serving in non-employee/non-staff capacities.

## Definitions of Terms

**Other Fees and Services** – Payments to firms or persons for services of individuals who are not normally considered employees of “applicant,” but consultants or the employees of other organizations, whose services are specifically identified with the project.

**Travel** – Sarasota County limits allowable travel costs to individuals providing outside contractual service. This may include contracted artists or technicians. Include housing costs for these individuals in this category. Travel expenses for ongoing personnel is not allowed.

**Project Promotions and Marketing** – All costs for marketing/publicity/promotion specifically identified with the project. Do not include payments to individuals or firms defined as “personnel” or “outside professional services”. Include costs for newspaper, radio, and television advertising; printing, and mailing of brochures, flyers, and posters; space rental when directly connected to promotion, publicity, or advertising. Items purchased for merchandising or resale are not allowable.

**Project Space Rental** – Payment specifically identified with the project for rental of rehearsal, theatre, hall, gallery, and other such spaces. If applicant owns the building, space rental expenses are not allowed.

**Project Materials and Supplies** – All expenses not entered in other categories and specifically identified with the project. Include consumable office supplies, scripts and scores, lumber and nails, storage, postage, photographic supplies, publications purchases, sets and props, equipment rental, trucking, shipping and hauling expenses.

### Project Revenues:

**Admissions** – Revenue derived from the sale of admissions, tickets, subscriptions, memberships, etc. for events attributable or prorated to the project.

**Contracted Services** – Revenue derived from fees earned through sale of service (other than this grant request). Include sale of workshops, etc. to other community organizations, government contracts for specific services, performance or residency fees, tuition, etc. Include foreign government support.

**Other Revenue** – Project revenue from sources not already listed under Admissions or Contracted Services such as fundraisers, viewing fees, parking, transportation, sale of food and beverages at event(s), etc.

**Corporate Contributions** – Cash support derived from contributions given for this project (other than this grant request) by business, corporations, and corporate foundations or a proportionate share of such contributions allocated to this project.

**Other Private Support** – Cash support derived from cash donations given for this project or a proportionate share of general donations allocated to this project. Do not include corporate, foundation, or government contributions and grants. Include gross proceeds from fundraising events.

**Grantee Cash Contributions** – Revenue derived from sources other than those listed above. Include catalog sales, advertising space in programs, gift shop income, concessions, parking, investment income etc.



## Definitions of Terms

**Foundation Grants** – Cash support derived from grants given for this project (other than this grant request) by private foundations or a proportionate share of such grants allocated to this project.

**Government Grants: Federal and State** – Cash support derived from grants or appropriations given for this project by agencies of the federal government or a proportionate share of such grants or appropriations allocated to this project and support derived from grants or appropriations given for this project (other than this grant request) by agencies of the state government and/or multi-state consortiums of state agencies, or a proportionate share of such grants or appropriations allocated to this project.

**Government Grants: Other** – Cash support derived from grants or appropriations given for the project (other than this grant request) by city, county, in-state regional and other local government agencies, or a proportionate share of such grants or appropriations allocated to this project.

**In-Kind Contributions** – All non-cash contributions provided to the grantee. These contributions may be in the form of charges for real property and non-expendable personal property and the value of goods and services directly benefiting and specifically identifiable to the project. The basis for the valuation of personal services, material, equipment, buildings, and land must be documented. This includes all such goods and services provided the grantee by a third party in lieu of a cash contribution. Donated services may be valued only if they are performed by persons in their regular profession.

### **TDC/A Internal Controls for Cash Handling:**

A list of internal controls is provided to assist the Organization with guidelines to handle, safeguard, document and reconcile cash. These practices will help ensure that cash is handled in a manner that reflects due diligence and accountability while protecting the cash handlers through internal controls.

### **Management Responsibilities:**

- Document required policies and procedures
- Delegation of cash handling responsibilities
- Maintain segregation of duties
- Properly train staff
- Review receipts and reconciliation regularly

### **Cash handler's Responsibilities:**

- Safety and security of funds
- Accurately processing transactions
- Reconciling and balancing per the Organization's policy

### **Segregation of Duties:**

A separate person should be assigned responsibility and accountability for each step:

- Collecting and Receipting
- Balancing and Depositing
- Reconciliation

## Definitions of Terms

### Collection and Receipting:

- Cash should be in a secured location
- Issue receipts (i.e. pre-numbered written receipt, cash register receipt or an automated receipt from the Organization's approved system, etc.)
- Restrictively endorse checks
- Never commingle personal or other funds with petty cash funds

### Balance:

- All cash receipts should be balanced daily, or per the Organization's approved procedures
- Generate or obtain a summary of the day's cash receipt activity (i.e. cash register tape, system-generated report, adding machine tapes, etc.)
- Compare cash, checks and other remittances to the daily cash receipt report(s)
- Address discrepancies

### Depositing Cash:

- Should be prepared for deposit on a regular basis
- Deposits should be stored in a secure location until delivered to the bank

### Reconciliation:

- Reconcile cash postings to the actual deposit after deposit has been made
- Reconciliation activities should occur at the end of each shift, daily or month