

## Standard Definitions for Grant Guidelines

**Affiliated Organizations**—Cash support from separate but connected organizations that has been or will be contributed for the events described in the application.

**Applicant Cash**—Incidental operating revenue not otherwise attributed to an income line item. This could be petty cash carried over to the next fiscal year.

**Assets**—Things of value held by the organization. Assets includes figures that are both current (e.g. accounts receivable, inventory and merchandise, pledges receivable, prepaid rent, prepaid insurance) that will be used up within one year, and fixed (e.g. equipment and vehicles) that are generally not converted to cash within one year. Property and Equipment should be included as part of total Assets.

**Board Members**—Cash support listed from individuals elected to the organization's governing body that has been or will be contributed for the events described in the application.

**Capital Expenditures**—Payments for items with useful lives of more than one year. A capital improvement is one made to extend the useful life of a property or add to its value. Major repairs such as the replacement of a roof are capital improvements.

**City**—Cash support through grants or appropriations by city, or other local government agencies, for the events described in the application.

**Contracted Personnel [Administrative (Operating)]**—Payments for salaries for administrative employees not normally considered on-going employees of the applicant organization, but hired specifically for one or more of the events described in the application. These administrative expenses include payments for additional clerical staff or contracted technical staff involved with marketing, publicity, or fundraising, etc.

**Contracted Personnel [Artistic (Programming)]**—Payments to firms or persons for the services of individuals who are not normally considered on-going employees of the applicant organization, but whose services are specifically identified with one or more of the artistic events described in the application. This artistic expense includes payments for contracts for stage or music directors, conductors, curators, dance masters, composers, choreographers, designers, video artists, filmmakers, painters, poets, authors, sculptors, graphic artists, actors, dancers, singers, musicians, arts teachers, etc. serving in non-employee/non-staff capacities and hired specifically for the events described in the proposal. Totals for artists/consultants contracted for AIE residencies should also include artist fees, separate travel costs for residency artists/consultants if not included in artist fee, separate lodging costs, separate meal costs, planning meeting expenses, and payment for preparation time.

**Contracted Services**—Income earned from fees paid to the applicant for provided services. This can include fees from workshops/classes, etc. paid by other

community organizations, government contracts for specific services, outside performance or residency fees, tuition, etc. Include foreign government support.

**Corporate Contributions**—Cash support from businesses, corporations, or corporate foundations for the events described in the application.

**County**—Cash support through grants or appropriations from in-state district governments or regional agencies for the events described in the application.

**Entertainment Expenses**—Payments for activities or goods not intrinsic to the proposal's purpose or operation.

**Federal Government**—Cash support through grants or appropriations from national governmental agencies for the events described in the application. This amount could be a portion of a larger amount that has been or will be set aside for this proposal. Grants from the National Endowment for the Arts cannot be used as part of the cash match required for the Arkansas Arts Council request.

**Foundation Grants**—Cash support from private organizations that contribute funding for the events described in the application. This amount could be a portion of a larger amount that has been or will be set aside for this proposal.

**Fundraising [Administrative (Operating)]**—Payments for general fundraising activities, or costs for running fundraising activities targeted specifically to an event proposed in a Collaborative Project Support application. This could include costs of advertising, printing, mailing, food, drink, or space rental when directly connected to general fundraising activities.

**Fundraising [Revenue (Earned Income)]**—Income earned as gross proceeds from specific moneymaking events.

**Fundraising [Other Revenue]**—Income earned as gross proceeds from specific moneymaking events.

**Government Contracts [Contracted Services]**—Income earned from fees paid by other community, state, or federal organizations for separate programs or activities. This can include foreign government support.

**Individuals**—Cash support from private patrons and specific contributors that provide funding for the events described in the application.

**In-Kind Contributions**—The value of any administrative or artistic expense items specifically identified with the events described in the application that are provided to the applicant organization by volunteers or outside parties with no expectation of cash repayment.

**Interest Received [Other Revenue]**—Revenue received from an outside source for its use of the applicant's money. This money is to be repaid in full by the outside

source at a specified time, or on demand. This can include interest earned as a result of investments made by the applicant organization, endowment income earned from a bequest, or income earned from a gift set aside for the purpose of providing support for the applicant organization.

**Liabilities**—The total amount of money the organization owes creditors. The total includes figures that are both current (e.g. accounts payable, taxes, and wages) that are due within a year and fixed (e.g. notes payable that have a five-year maturity) that are due in more than one year. Long-Term Debt should be included in total Liabilities.

**Local Arts Agency**—A community organization or an agency of city or county government which provides financial support, services, or other programs for a variety of arts organizations and/or individual artists and the community as a whole.

**Local Government**—Cash support through grants or appropriations by city, other local government agencies, county or in-state regional agencies for the event described in the application. This amount may also be a portion of a larger amount that has been or will be set aside specifically for this proposal.

**Long-Term Debt**—The total amount owed by an organization to creditors that is not due within one year. The amount listed for Long-Term Debt is part of the organization's total Liabilities.

**Marketing/Public Relations**—Costs of running general promotional efforts identified with the events described in the application. This item includes costs of newspaper, radio, and television advertising; printing and mailing of brochures, flyers, and posters; and food, drink, or space rental when directly connected to promotion, publicity, or advertising. Include the costs of catalogue production.

**Memberships**—Special donor packages that provide income for the events described in the application. These donor packages include extra benefits for the contributors.

**Miscellaneous [Other Revenue]**—Income earned from revenue generated in ways other than those listed.

**Other [Government Support (State)]**—In General Operating Support and Major Arts Partners General Operating Support, all support generated from state sources other than the amount requested for the application. This **second** State line item could include support obtained from the Arkansas Arts Council for Arts in Education or Arts on Tour. The **first** State line item includes only the grant amount requested in the application.

**Other [Remaining Expenses]**— In General Operating Support and Major Arts Partners General Operating Support, all payments for Administrative (Operating) costs not listed in other line items. This can include such expenses as food consumed on administrative premises, incidental storage, interest charges, photographic supplies, publication purchases, administrative equipment rental, non-structural

improvements, trucking, shipping and hauling, and Arts in Education planning meeting expenses.

**Other [Remaining Expenses]**— In General Operating Support and Major Arts Partners General Operating Support, all payments for Artistic (Programming) costs not included in other line items.

**Other [Revenue (Earned Income)]**— In Collaborative Project Support and Expansion Arts, all revenue earned from sources other than those listed in earned income line items that are identified specifically with the event described in the application. This can include catalog sales, concessions, gross proceeds from fundraising events, advertising space in programs, gift shop income, parking income, etc.

**Other Services [Contracted Services]**— In General Operating Support, Expansion, and Major Arts Partners General Operating Support, all income earned from fees paid to the applicant for services not listed in other line items.

**Other [Support (Contributed Income)]**—In Collaborative Project Support and Expansion Arts, all support generated from sources other than those listed in contributed income items. This includes support obtained from regional sources such as the Mid-America Arts Alliance.

**Production Supplies/Materials**—Payments for the purchase of limited-use equipment or resources specifically for the artistic events described in the application. This includes disposable artist materials, nonpermanent set materials, costumes and scripts, display materials, etc.

**Property and Equipment**—Items an organization owns. Value is recorded at cost, if purchased or at appraised value at the date of receipt, if donated. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Artwork is valued at the historical cost if purchased or at the appraised value at the time of donation. Artwork does not depreciate in value over time. The value determined for Property and Equipment is part of an organization's total Assets.

**Regional**—Grant or cash support provided by agencies covering a multi-state area for the events described in the application. This item includes support for artists obtained from the Mid-America Arts Alliance.

**Remaining Expenses [Administrative (Operative Expenses)]**—In Collaborative Project Support and Expansion Arts, all operational expenses not entered in administrative line items that are identified specifically with the event described in the application. This could include a portion of the expenses for such incidentals as office telephone charges, postage, FAX costs, insurance fees, interest charges, photographic supplies, publication purchases, administrative equipment rental, non-structural improvements, trucking, shipping and hauling, etc.

**Remaining Expenses [Artistic (Programming Expenses)]**—In Collaborative Project Support and Expansion Arts, all programming expenses not entered in artistic

items that are identified specifically with the event described in the application. This could include a portion of the expenses for such incidentals as artist telephone and FAX expenses, specific insurance fees for artists, artist travel and lodging costs not included in contract fees, artist shipping and hauling expenses not included in artist contract fees and documentation costs, etc.

**Rentals/Maintenance (non-facility)**— In General Operating Support and Major Arts Partners General Operating Support, payments for artistic space or equipment rental expenses, utilities and maintenance expenses specifically identified with the events described in the application that are not part of ongoing operating expenses. In Collaborative Project Support, this can be payments for non-administrative space or equipment specifically identified with the artistic production of the event described in the application.

**Sales/Concessions [Other Revenue]**—Income generated from other community sources in exchange for products, including revenue from such sources as catalog items, gift shop income, concessions, advertising space in programs, parking income, etc.

**Sales/Concessions [Remaining Expenses]**—Payments for expenses involved with running activities earning revenue in exchange for items provided by the applicant.

**Single Ticket Sales [Admissions]** —Income earned from the sale of single admissions tickets for the events described in the application.

**Single-discipline Organization**—A nonprofit agency focused primarily on producing one art form with a permanent administrative facility, a representative board and at least a part-time executive or artistic director.

**Space/Facilities**—Buildings the applicant organization uses. General Operating Support, Expansion, and Major Arts Partners General Operating Support applications distinguish between administrative and artistic space/facilities expenses. Operating expenses include figures for administrative space rental costs, utilities, and maintenance costs. This payment may include purchase of permanent or generally immobile equipment identified with the events described in the application, or acquisitions to a collection identified with the proposal. This also can include purchase of buildings or real estate, renovations or improvements involving structural change, payments for roads, driveways or parking lots, grid systems or central air conditioning, works of art, artifacts, plants, animals or historic documents, etc. In Collaborative Project Support, this can include the portion of payments for general administrative space rental costs, utilities and maintenance costs specifically identified with the events described in the application.

**Staff Salaries/Benefits [Administrative (Operating)]** —The total payments for full or part-time administrative employee salaries, wages and benefits which are specifically identified with the events described in the application. This includes salaries for executive and supervisory administrative staff, business managers, marketing directors, development directors, clerical staff such as secretaries, computer programmers, bookkeepers and supportive personnel such as maintenance

and security staff, box office personnel, and ushers and other front-of-the-house employees. If the Executive Director is also the Artistic Director for the organization, the portion of salary for time he or she spends on programming duties should be considered as Artistic Staff Salaries/Benefits.

**Staff Salaries/ Benefits [Artistic (Programming)]**—Payments for full or part-time artistic employee salaries, wages and benefits specifically identified with the events described in the application. This includes salaries for staff artistic directors, staff stage directors, staff conductors, staff curators, staff dance masters, staff composers, staff choreographers, staff designers, staff video artists, staff filmmakers, staff painters, staff authors, staff sculptors, staff graphic artists, staff actors, staff dancers, staff singers, staff musicians, staff arts teachers, etc. If the Executive Director is also the Artistic Director, the portion of salary for time he or she spends on office duties should be considered as Administrative Staff Salaries/Benefits.

**Subscriptions [Admissions]**—Income earned from the sale of season tickets or subscriptions for the events described in the application.

**Surplus / (Deficit)**—The calculated difference (plus or minus) when TOTAL EXPENSES are subtracted from TOTAL INCOME.

**Technical/Production Salaries/Benefits**—Payments for full or part-time artistic technical/production employee salaries, wages and benefits specifically identified with the events described in the application. This includes technical management and production staff, such as technical directors, wardrobe, lighting and sound crew, stage managers, stagehands, video and film technicians, exhibition preparators and installers, etc.

**Travel**—The costs for administrative trip expenses and lodging in connection with the events described in the application.

**Workshops/Classes [Contracted Services]**—Income earned from fees paid by other community organizations for separate programs or activities.