

GENERAL OPERATING SUPPORT – YEAR 2 INTERIM REPORT Information and Instructions

Fiscal Year 2012

The Delaware Division of the Arts awards General Operating Support (GOS) grants to Delaware arts organizations in support of their annual operating expenses.

Organizations recommended for two-year General Operating Support funding in Fiscal Year 2011 will be required to submit an Interim Report with updated program and financial information, in lieu of a full application, for Fiscal Year 2012. See attached [list of grantees](#) approved for the 2-year cycle. The Division reserves the right to request additional information or full 2nd year applications from organizations recommended for the two-year cycle if it is determined that the organization's situation has altered significantly.

Annual applications for Arts Stabilization and Education Resource will still be required of organizations on a two-year General Operating Support cycle. For details on these and other grant opportunities for arts organizations visit www.artsdel.org/grants/artsorggrants.

Receipt of state and federal grants carries with it certain obligations and responsibilities. The Division of the Arts retains the right to withhold funding if a grantee is found not to be in compliance with state and/or federal obligations. Review the information contained in the following documents: *Delaware Division of the Arts Grantee Responsibilities*, and *National Endowment for the Arts Requirements for Subgrant Recipients*. These documents explain the obligations of Division grantees. Both reports can be downloaded at www.artsdel.org/grants/artsorggrants.

Grant Awards

Grant awards in the second year will be determined by applying the funding formula to updated financial information submitted with the Interim Report. Updated financial figures, the number of organizations in the FY2012 applicant pool, and the Division's budget may impact all grant awards.

Matching Funds

General Operating Support grants are funded on a matching basis. Matching funds must be cash and may not come from the National Endowment for the Arts. Other federal grant sources may be used as match in accordance with authorizing legislation.

Grant-in-Aid

The Division of the Arts was created by the Delaware General Assembly to serve as the principal mechanism for supporting the arts in Delaware. Arts organizations seeking General Operating Support from the state are expected to apply for support through the Division.

The Division will notify the Delaware Controller General's Office and the General Assembly Joint Finance Committee of all organizations that apply to the Division for General Operating Support. Any arts organization receiving general operating support through other state mechanisms, including Grant-in-Aid, may see an impact in Division funding.

Grant Period

Funding awarded in the FY2012 grant cycle must be spent on programs and activities that occur during the Division's Fiscal Year 2012, which runs from September 1, 2011 through August 31, 2012.

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Interim Report Deadline and Filing

The deadline for General Operating Support Interim Reports, Arts Stabilization, and Education Resource applications is **March 1, 2011**. The Fiscal Year 2012 Arts Organization Grant Application form is used for General Operating Support and Arts Stabilization. A separate Application form is used for Education Resource. All of the application forms may be downloaded from the Division web site at www.artsdel.org/grants/artsorggrants in either Microsoft Word or PDF format.

To be accepted for processing and funding consideration, applications must:

- Be typed and submitted to the Division as hard copies on current application forms.
To reduce waste and speed processing, grant applications should be copied double-sided on white 8.5×11-inch paper; collated and stapled in the order requested; and **submitted without covers, folders, or other packaging**.
- Include all of the necessary information and attachments, presented in the required format.
- Be signed by an organization authorizing official to indicate agreement with all legal and technical requirements as set forth in these guidelines.
- Be collated per the application instructions, with one **(1) original and three (3) collated copies** of the complete application packet, including all attachments.
- Be **postmarked or hand-delivered** to the Division office no later than 4:30 p.m. on **March 1, 2011**. Facsimile (fax) or e-mail transmission of applications will not be accepted.

Notification of Grant Awards

The Delaware State Arts Council will make final funding recommendations for Fiscal Year 2012 to the Division director at the Council's June 2011 funding meeting. The recommended grant awards will apply to Fiscal Year 2012 only. Applicants will be notified of final funding decisions after July 1, 2011, following the Council meeting and passage of the state budget.

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General Operating Support: Interim Report Procedure

Applicants are required to submit one (1) original and three (3) collated report packets organized in the following order:

1. Fiscal Year 2012 Arts Organization Grant Application form

Complete the Fiscal Year 2012 Arts Organization Grant Application form. Check the box marked "General Operating Support Interim Report" **and** then check the boxes marked "Arts Stabilization" and "Education Resource" if you are also applying in those categories. The application form can be downloaded from the web site at: www.artsdel.org/grants/artsorggrants.

2. Board List

Submit a list of your organization's current board members, with the following information. Identify the officers of your board.

- | | | |
|------------|---------------------|-------------------------|
| a. Name | c. Telephone number | e. Occupation/Expertise |
| b. Address | d. Email | |

3. Staff List (if applicable)

Submit a list of your organization's key staff members that contains the following information for each member:

- | | | |
|---------|----------|-------------------------|
| a. Name | b. Email | c. Staff Position/Title |
|---------|----------|-------------------------|

4. Interim Report Narrative

Label your narrative as follows:

[Arts Organization Name] FY2012 Interim Report Narrative

All narratives **must**:

- be a maximum of **2-pages**
- use a Times New Roman or Arial 10-point font or larger
- be double-spaced
- be copied double-sided

The narrative must include all of the following letter items, labeled with the italicized headers:

a. Significant Programmatic, Administrative, and/or Budgetary Changes

Provide an explanation of any significant programmatic, administrative, and/or budgetary changes that have occurred in the past year or that you anticipate in the upcoming year. This should include an increase or decrease in the amount of programming, staff, and actual or projected income/expenses of your organization, as well as any significant changes in the way you do business.

b. Program highlights

Provide a brief description of a few of the current year's highlights

5. Operating Expenses/Income

Only provide the expense and income **totals** for each year; a breakdown is not required

- Most recently completed fiscal year's **actual** expenses and income
- Current fiscal year's **budgeted** expenses and income
- Next fiscal year's **anticipated** expenses and income (only required if anticipating more than a 10% variance)

Interim Report Procedure continued on next page ⇨

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6. Financial Reporting

a. Attach **four (4) copies** of the appropriate financial reports for your organization based on its **budgetary size** (see below).

b. **Requirements appropriate to budget size:**

Organizations with annual operating expenses **exceeding \$1 million** submit:

Four (4) copies of **your IRS 990** tax report
AND four copies of an **annual certified audit**

Organizations with annual operating expenses **between \$250,000 and \$1 million** submit:

Four (4) copies of **your IRS 990** tax report
AND four copies of an **annual review statement or certified audit**

Organizations with annual operating expenses **less than \$250,000** submit:

- Four (4) copies of **your IRS 990** tax report; **and**
- Four (4) copies of one of the following: **treasurer's report** from your most recently completed fiscal year, including income and expense statement + balance sheet (**or** annual review statement **or** certified audit).

c. Include all four copies of financial reports with the original application packet.

d. Financial reports must reflect your most recently completed fiscal year.

e. **For organizations on a calendar year submitting reviews and audits only:** Reviews, audits and IRS 990s covering the period ending December 31, 2009 are acceptable, if 2010 reports are not yet complete.

7. Supplementary Materials (optional)

You may include up to three (3) pieces of supplementary material that you would like the Division to see. Submit four (4) identical collated sets; attach one set to each copy of the interim report.

Examples of support materials include, but are not limited to:

- a. Schedule of events or season brochure from the current year.
- b. Sample event brochures or program books.
- c. Print materials such as newspaper reviews, organization brochures, newsletters, press releases, advertisements, or flyers.
- d. CDs or DVDs.
- e. Samples of program evaluation tools with summary of data collected.
- f. Strategic plan (if new in the last year).

8. Checklist

Include one copy of the Fiscal Year 2012 Arts Organization Grant Application Checklist, included with the original application form (www.artsdel.org/grants/artsorggrants).

Financial Report Definitions:

- **IRS 990, 990-EZ, or 990-N Tax Report**
 - Required by the IRS for nonprofit organizations
- **Certified Audit**
 - Prepared by a certified public accountant who is independent of the organization
- **Review Statement**
 - Prepared by a certified public accountant who is independent of the organization
 - Includes analysis of the most significant portions of the organization's financial results
 - Includes a statement of financial position (balance sheet), a statement of financial activity (income and expense statement), and a reviewer's statement.
- **Treasurer's Report**
 - Prepared by the organization's treasurer
 - Approved by the board and signed by both the treasurer and the board president
 - Includes a statement of financial position (balance sheet) and a statement of financial activity (income and expense statement)

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THIS CONCLUDES THE REQUIRED PORTION OF THE GENERAL OPERATING SUPPORT INTERIM REPORT

Arts organizations applying for General Operating Support may also be eligible for **Arts Stabilization**, **Education Resource**, and **Accessibility** grants. Visit www.artsdel.org/grants/artsorggrants for details about each of these additional grant opportunities.

Organizations applying for **Arts Stabilization** grants should include the required supplemental materials with their General Operating Support Application package. **Education Resource** and **Accessibility** grants require a separate application form.