

GENERAL OPERATING SUPPORT – YEAR 2 Interim Report Information and Instructions

Fiscal Year 2009

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 or General Operating Support: Abbreviated funding in Fiscal Year 2008 will be required to submit an Interim Report with updated program and financial information, in lieu of a full application, for Fiscal Year 2009.

Annual applications for Public Impact, Technical Assistance, and Arts Stabilization 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.

New for Abbreviated grantees: Arts organizations in the GOS Abbreviated category are now eligible to apply for Public Impact grants, but remain ineligible for Technical Assistance and Arts Stabilization.

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 Award Calculations

Grant award amounts for 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 FY2009 applicant pool, and the Division's budget may impact all grant awards.

General Operating Support awards are calculated as a percentage of the actual operating expenses of the most recent fiscal year as reported on the IRS 990 form. The larger the organization's operating budget, the smaller the percentage will be for determining the award. No one organization is awarded more than 10% of the Division's General Operating Support grant award budget. The table to the right indicates the range of General Operating Support grants that were awarded in FY2008 using these calculations.

General Operating Support: Abbreviated grants are capped at \$2,500. No organization will receive a General Operating Support: Abbreviated grant that exceeds 20% of the actual operating expenses of their most recent fiscal year.

Note: Grant requests for specific dollar amounts are not required.

Range of grant awards in Fiscal Year 2008

<u>Org budget size</u>	<u>Grant as % of expenses</u>
<50,000	13%
50,000 - 150,000	13 – 10%
150,000 - 500,000	10 – 8%
500,000 – 1 million	8 – 6%
1 - 2.5 million	6 – 3.5%
2.5 - 5 million	3.5 – 2%
>5 million	<2%

Note: Awards may vary each year, depending upon available funds and the number of applications that are approved.

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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 FY2009 grant cycle must be spent on programs and activities that occur during the Division's Fiscal Year 2009, which runs from September 1, 2008 through August 31, 2009.

Interim Report Deadline and Filing

The deadline for General Operating Support Interim Reports and Public Impact, Technical Assistance, and Arts Stabilization applications is **March 3, 2008**. The Fiscal Year 2009 Arts Organization Grant Application form is used for all of the above categories and may be downloaded from the Division web site at www.artsdel.org/grants/artsorggrants in either Microsoft Word or PDF format.

To be eligible for funding, Interim Reports 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 8.5x11-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 the organization's chief 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 two (2) 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 3, 2008**. 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 2009 at their June 2008 funding meeting. The recommended grant awards will apply to Fiscal Year 2009 only. Applicants will be notified of final funding decisions after July 1, 2008, 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 two (2) collated report packets organized in the following order:

1. Fiscal Year 2009 Arts Organization Grant Application form

Complete the Fiscal Year 2009 Arts Organization Grant Application form. Check the box marked "General Operating Support Interim Report" or "General Operating Support: Abbreviated Interim Report" **and** then check the box(es) marked "Public Impact," "Arts Stabilization," and "Technical Assistance," if you are also applying in any of 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 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 (not required for Abbreviated grantees)

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] FY2009 Interim Report Narrative

The narrative **must** be double-spaced with 1" margins, using a Times New Roman or Arial 10-point font or larger, and a maximum of **two** numbered pages, copied double-sided. **Note:** Reports that are not formatted in this manner may not be accepted.

The narrative must include all of the following letter items. Label each of the items with the indicated 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. Be sure to explain significant budgetary changes (more than 10%) in your narrative.

b. *Program highlights*

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

5. Operating Expenses/Income (Totals only)

- 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)

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6. Financial Reporting (not required for Abbreviated grantees)

Attach **three copies** of the appropriate financial reports for your organization based on its **budgetary size** (see below). Financial reports should reflect your organization's most recently completed fiscal year. (For organizations on a calendar year, reviews or audits covering 2006 are acceptable, if 2007 reports are not yet complete). **Include all three copies of financial reports with the original grant packet.**

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

Three copies of **your most recent IRS 990** tax report **AND** three copies of an **annual certified audit** for the fiscal year completed prior to the grant deadline.

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

Three copies of **your most recent IRS 990** tax report **AND** three copies of an **annual review statement or certified audit** for the fiscal year prior to the grant deadline.

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

Three copies of **your most recent IRS 990** tax report (optional for organizations with budgets less than \$25,000) **AND** three copies of one of the following: **treasurer's report, annual review statement or certified audit.**

Financial Report Definitions:

- **IRS 990 Tax Report**
 - Required by the IRS for nonprofit organizations with budgets above \$25,000
- **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 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)

7. Supplementary Materials (optional)

You may include up to three (3) pieces of supplementary material that you would like the Division to see. Submit three (3) identical collated sets, one for each copy of the 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.
- f. Long-range plan (if new in the last year).

8. Checklist

Include one copy of the Fiscal Year 2009 Arts Organization Grant Application Checklist, included with the original application form (www.artsdel.org/grants/artsorggrants).

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

Organizations also interested in **Public Impact, Technical Assistance, or Arts Stabilization** grants should include the required supplemental materials with their General Operating Support Interim Report package. Visit www.artsdel.org/grants/artsorggrants for details about each of these additional grant opportunities.

Note: Arts organizations in the General Operating Support: Abbreviated category are now eligible to apply for Public Impact grants, but remain ineligible for Technical Assistance and Arts Stabilization.