

Cultural Development Grant Program

Procedures Manual

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Arts Council of Hillsborough County

Cultural Development Grant Procedures

I. Purpose

This manual for organizations receiving Cultural Development grants has been prepared as a guide to assist grantees with various procedures based upon Arts Council and Hillsborough County policies and regulations. The manual provides some background of the terms and conditions, policies, and procedures established in your grant agreement. Various references are included to assist grantees in effectively administering their cultural grants. The manual is subject to periodic review, revision and update to reflect current procedures and requirements. Changes will be forwarded to each grantee as they occur. In the event of any inconsistency between the grant procedures manual, or the terms of the grant agreement, the grant agreement shall prevail.

Most needed forms are available to grantees on the Arts Council website at www.tampaarts.com.

The grant agreement is the legal instrument by which the Arts Council has agreed to reimburse an organization for the costs incurred in implementing a specified cultural grant project. The operating procedures outlined in this manual provide the guidelines by which your agency will comply with the grant agreement.

To avoid any ineligible expenditures, non-reimbursable expenditures, audit findings and other difficulties, grantees are urged to become familiar with the language, terms, conditions, and procedures of the grant agreement, the guidelines, and the manual.

If your organization desires further clarification on certain portions of this manual or the grant agreement, please contact the Arts Council for a meeting to review these requirements and procedures.

II. Role of the Arts Council staff

The Director of Program Services and the Director of Operations have been designated as your staff contacts to assist you in your grant application program development, fiscal review, grant agreement, audit requirements, grant report and other related operational matters.

Operational matters such as: requests for payment and reimbursement, project and budget changes, grant agreement modifications and amendments, and other approvals stipulated in your grant agreement, must be processed through the staff contacts.

If you have any questions prior to processing any documents, reports or requests as part of the grant agreement, contact staff.

Staff may conduct periodic visits of your project. This visit entails grant agreement review and identifies problems which may need to be addressed on a timely basis.

III. Disbursement of **Grant Funds** Grantee does not have to submit documentation of matching funds when grantee submits invoices for payment. However, **grantee must document at least a 1-to-1 cash match when completing the final report** to the Arts Council.

- **The Arts Council will disburse grant funds only after all parties have signed the grant agreement.** Thereafter, funds will be disbursed on a **reimbursement basis** in response to invoices submitted for services already performed **beginning with the date the contract is received but not before October 1.** The Arts Council will reimburse the grantee for services actually performed and correctly invoiced as specified in Exhibit A of the grant agreement. The Arts Council will make its best effort to pay within 2 weeks of receipt of an invoice.
- No reimbursement or payment will be made without submission of Invoice for Payment and proper documentation on **Budget Allocation Worksheet for Grant Distribution (documents available at www.tampaarts.com).**
- Reimbursement may be withheld for failure to comply with the terms, conditions, and requirements of the grants agreement.
- No reimbursement or payment will be made until the Arts Council has received a copy of the grantee's liability insurance naming the Arts Council as co-insured.
- No invoices will be accepted for reimbursement after 45 days beyond the term of the agreement (unless an extension has been requested and approved).

It is the responsibility of the grantee to make sure that no invoices are submitted twice for reimbursement and that all invoices in their files are original.

Grantees are required to maintain complete and accurate accounting and service records (original invoices, cancelled checks, contracts, programs, etc.) for a period **of 6 years.** **If** possible, all records, or copies, documenting the grant should be kept in a separate grant file for the purposes of auditing. All revenue related to the project should be recorded.

Grantees must comply with Section 2.7 CREDITS in the grant agreement. (All printed materials and advertising must include "With the support of the Arts Council of Hillsborough County and the Hillsborough County Board of County Commissioners") in the same font size or larger than any other listed supporters.

Procedures of request for reimbursement:

1. Invoice for Payment is received by the Arts Council for review by Director of Operations.
2. Request is checked for mathematical accuracy.
3. Request is then checked for adequate and sufficient documentation of the amounts due and cross-checked with the approved Arts Council line-item in the project budget. Required documentation consists of: copies of invoices with corresponding copies of checks (front and back) or copies of cancelled checks enclosed with bank statements. For personnel expenditures provide corresponding copies of checks (front and back) or copies of checks enclosed with the bank statements. If the payroll has gone direct deposit please provide the payroll ledgers and copies of the bank statement showing the withdrawal amount for the corresponding payroll. For marketing expenses, also provide copies of printed brochures, flyers, advertisement tear sheets, etc. with the Arts Council logo evident.
4. A request for reimbursement will not be honored unless the request is represented by an Arts Council line-item in the project budget.
5. Once request is approved for payment, a check is issued.

IV. Changes to the Grant Agreement

The grant agreement states that no modification, amendment or alteration in the terms or conditions contained in the grant agreement shall be effective unless contained in a written document approved by the Arts Council.

Should the grantee deem it necessary to request changes in the grant agreement, the procedures listed below will apply. The change request must be made and approved prior to the actual change.

To request a change to the grant project, the grantee must submit a completed Grant Change Request (see attachment 3) to the Arts Council staff. Since some changes may require amending the grant agreement, and approval by the Arts Council Board of Directors, request for change should be submitted as soon as it is apparent a change is necessary.

The grantee must state the reason for the requested changes. The grantee will be notified, either through a signed copy of the form or by letter of approval/denial of the request. If an amendment to the grant agreement is necessary, the grantee will be informed of this also.

Whenever there are financial deviations in the approved project budget detail greater than 10% or any significant program deviations from the approved grant application, an approved written Grant Change Request is necessary. **Remember: The grant was adjudicated on the quality of**

the original application and the Arts Council must approve any subsequent action that would diminish the quality of the original project.

Examples where a grant change request is necessary:

- The original grant application stated that the grantee would present a major national artist in concert on December 11. Due to circumstances, the national artist will not be able to appear, and a local artist was substituted.
- The original grant application stated that the grantee would present a 4-month series of artistic educational classes to members of the community, with grant dollars going to pay the teaching artists. Due to circumstances, the classes had to be cancelled and the funds were to be used to pay administrative staff.
- The original grant application stated that the grantee would use Arts Council funds to create a marketing package for the organization. However, due to circumstances, the funds were to be used to pay rent for performance space.
- The original grant application stated that the project would be completed by August 15 of a given year. Due to circumstances, the project was delayed and could not be completed until November 1.

It is the responsibility of the grantee to be aware of when grant change requests should be made in a timely matter. Failure to do so may jeopardize further reimbursement for the project and may also jeopardize future grants.

V. Project Evaluations and Final Reports

The Grant Final Report (available www.tampaarts.com) is part of the grant agreement and will be utilized by the Arts Council to monitor the success of the grant. The report should be filed with the Arts Council no later than 45 days following the stated completion date of the grant period. (Section 1.6 of grant agreement). Cash match of at least 1-to-1 must be documented in the final report.

If a grantee is unable to submit a final report within the 45 day period specified in the grant agreement, the Arts Council staff may approve an extension period, provided such a request is made in writing to the Arts Council.

All contractual obligations for the current year must be fulfilled to be eligible for future funding. *Final reports not received by the deadline date will cause all subsequent payments to cease until the report is received.*

EXHIBIT D

Section 1

Cultural Development Grant Recipient Requirements

1. Any organization receiving an Arts Council of Hillsborough County Grant must be able to match each dollar of ACHC with at least one dollar of its own funds. In-kind contributions will not be considered as part of this match.
2. Signed copies of the grant agreement must be returned to the Council office within 30 days of receipt.
3. Frequently, because of limited ACHC funds, frequently projects can only be partially funded. In that case, recipients will be asked to submit a budget modification within 30 days of receipt of the agreement to reflect changes because of the differences between the actual grant amount awarded and the amount requested. The modified budget must be approved by the ACHC before funds will be released.
4. Grant awards are disbursed on a reimbursement basis only. Please see Reimbursement Procedures in Section 2.
5. All recipients must submit to the ACHC a Final Grant Report by the deadline specified in the Grant Agreement. Final Reports not submitted by the deadline date may cause the grantee to be ineligible for funding in the following year, and subsequent payments will cease until the report is received. Any request for deviation from these guidelines must be submitted in writing to the ACHC prior to the end of the grant period.
6. Recipients must submit with the Final Report copies of publicity, programs and press coverage that properly credit the Arts Council of Hillsborough County. All recipients must agree to credit the ACHC for its support in any publicity related to their project. If available, photos or slides of activities should also be included in the Final Grant Report.
7. Recipients should be prepared to make a full accounting of all grant monies in the Final Grant Report. Spot program and fiscal reviews of projects funded may be conducted.
8. Complete financial records on the project, including matching funds, must be maintained for six (6) years.
9. All applications must be authorized by the organization's governing board and signed by both the chief administrative officer and the chair of the organization's governing board. If the applicant organization does not have a paid director, only the signature of the board chair is necessary. The signatures assure that:
 - activities and services that the grant is to be used for will be administered by or under the applicant's supervision.

- figures, facts and representations made in the grant application, including all supplementary material, are true and correct to the best of the applicant's knowledge.

10. Recipients must comply with Title VI and VII of the Civil Rights Act, Section 504 of the Rehabilitation Act of 1973, and Title IX of the Education Amendments of 1972.

11. Recipients must follow Fair Labor Standards, which provide that all professional performers and related or supporting professional personnel employed on projects or productions that are financed in whole or in part under an ACHC grant will be paid, without subsequent deduction or rebate on any account, not less than the minimum compensation as determined by the Secretary of Labor to be the prevailing minimum compensation for people employed in similar activities.

12. No part of any project or production that is financed in whole or in part under an ACHC grant will be performed or engaged in under working conditions that are unsanitary, hazardous or dangerous to the health and safety of the employees engaged in a project or production. Compliance with safety and sanitary laws of the state in which the performance or part thereof is to take place shall be prima facie evidence of compliance.

13. Recipients must comply with the Drug-Free Workplace Act of 1988 by providing all employees with a copy of Drug-Free Workplace rulings and notifying the ACHC of any violations of said Act.

Section 2

Reimbursement Procedures

Definition of Expenditures

All items defined below are allowable operating expenses.

1. Personnel - Administrative: Payments for salaries, wages, fees, the contractor's portion of FICA and withholding taxes, and benefits specifically identified with the program/project, for executive and supervisory administrative staff, program directors, managing directors, business managers, press agents (PR), fund raisers, and clerical staff such as secretaries, typists, and bookkeepers.

2. Personnel - Artistic: Payments for salaries, wages, fees, the contractor's portion of FICA and withholding taxes, and benefits specifically identified with the program/project, for artistic directors, directors, conductors, curators, dance masters, composers, choreographers, designers, video artists, film-makers, painters, poets, authors, sculptors, graphic artists, actors, dancers, singers, musicians, teachers, instructors, puppeteers, etc.

3. Personnel - Technical/Production: Payments for salaries, wages, fees, the contractor's portion of FICA and withholding taxes, and benefits specifically identified with the program/project, for

technical management and staff, such as technical directors, wardrobe, lighting and sound crew, stage managers, stage-hands, video and film technicians, etc.

4. Outside Professional Services - Artistic: Payments to firms or persons for the services of individuals who are not normally considered employees of "recipient", but consultants or the employees of other organizations whose services are specifically identified with the program/project. These may include those individuals mentioned in #2 above, but who are serving in a non-employee/non-staff capacity.

5. Outside Professional Services - Other: Payments to firms or persons for non-artistic services or individuals who are not normally considered employees of "applicant," but are consultants or the employees of other organizations whose services are specifically identified with the program/project.

6. Space Rental: Payments for rental of office, rehearsal, theatre, hall, gallery, and similar spaces.

7. Travel: All costs for travel directly related to the travel of an individual or individuals from "recipient" and specifically identified with the program/project. These include fares, hotel and other lodging expenses, taxis, per diem payments, toll charges, mileage, allowances on personal vehicles, and car rental costs in accordance with Florida State Statute 112.061.

8. Marketing: All costs for marketing/publicity/promotion specifically identified with the program/project, but does not include payments to individuals or firms which belong under "Personnel" or "Outside Professional Services". Included are costs of newspaper, radio and television advertising; printing of brochures, flyers, and posters; and space rental when directly connected to fundraising or promotion.

9. Equipment: Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples include computers, tools, sound and lighting systems, sets, costumes, and display systems.

10. Supplies and Materials: All costs of expendable materials which are directly related to the program/project. Examples included copy paper, canvas, paint, tape, lumber for constructing sets, etc.

11. Postage and Telephone: All costs of mailing and telephone which are directly related to the program/project. Mailing costs of promotional materials, invitations to openings, long distance calls to artists, consultants, etc.

12. Remaining Operating Expenses: All costs not entered in other categories and specifically identified to the program/project. Examples include insurance, electricity, facsimile costs, storage, publication purchases, trucking, shipping and hauling expenses.

Disbursement of Grant Funds

Grant funds will be disbursed by the Council only after a grant agreement has been signed by all parties. Thereafter, funds will be disbursed on a reimbursement basis in response to invoices submitted for services already performed. Grantees are required to complete an Invoice for Payment.

No reimbursement or payment will be made without submission of proper documentation.

Payment may be withheld for failure to comply with the terms, conditions, and requirements of the grant agreement.

All invoices must be received at the Arts Council no later than forty-five (45) days after the close of the grant agreement (unless an extension has been requested and granted).

Required Documentation for Payment - Invoices

1. Grantee's Invoice for Payment must be certified by the Grantee (Contractor's Executive Director or Officer).
2. Copies of invoices from vendors are required along with proof of payment and documentation on **Budget Allocation Worksheet for Grant Distribution (available on the website www.tamparts.com)**.
3. Invoice must include reference to the Cultural Development grant project for which goods and services are provided. (Grantee's notation or additional documentation indicating CD project may be substituted.)
4. Salaries and payments to artistic or administrative personnel should be documented by providing copies of cancelled checks (both front and back) or payroll ledgers and bank statements which show cleared checks and/or direct deposits.
5. Advertising: Submit a tear sheet for magazine or newspaper ads with the date and name of publication. For radio and/or television, a notarized affidavit of date and time advertisement was broadcast is required from the station.
6. Travel: Must be provided for in the grant agreement, and must be in compliance with Florida State Statute 112.061.

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