

## GLOSSARY OF APPLICATION TERMS

### After School Program

An arts-based After School Program that operates outside of the formal PK-12 school day including before or after school, or during school vacation and summer weeks.

### Artist

A Connecticut artist must:

- Be currently active and able to submit a resume and work samples
- Provide proof of residency in Connecticut. If awarded a grant, applicant must provide one or more of the following: a CT municipality tax bill, a voter's registration certificate, a valid CT driver's license, tax forms.
- Be at least 18 years old at time of application
- Not be a full-time degree seeking student at any point during the funding period

### Arts Organization

An arts organization is defined as an organization, with tax-exempt status under section 501(c)(3) of the Internal Revenue Code, whose core mission, vision, focus and legal purpose, as stated in its Articles of Incorporation and bylaws, articulate a commitment to create, perform, present or promote artistic activities\* AND at least 51 percent of its annual fiscal expenditures is allocated specifically to support artistic activities, arts programming, services or arts-based initiatives.

\*Artistic activities include, but are not limited to, music, theater, dance, painting, sculpture, literature, films, and allied arts and crafts.

### Additional criteria required for an **Arts Organization applying to the Supporting Arts grant program:**

- Be incorporated in Connecticut as a legal nonprofit entity for at least three years prior to the application date;
- Its primary place of business and operations must be in Connecticut;
- Have a current [Certificate of Good Standing](#) (aka Certificate of Legal Existence) from the Secretary of the State's Office;
- Have a total organizational budget of more than \$30,000 for each of the past three years.

### Arts Organization with a fiscal sponsor

An organization whose core mission, vision, focus and legal purpose, as stated in its Articles of Incorporation and/or bylaws, articulate a commitment to create, perform, present or promote artistic activities\* AND at least 51 percent of its annual fiscal expenditures is allocated specifically to support artistic activities, arts programming, services or arts-based initiatives but does not have 501(c)(3) status. Therefore, the organization is applying with a fiscal sponsor.

\*Artistic activities shall include, but are not limited to, music, theater, dance, painting, sculpture, literature, films, allied arts and crafts.

### Arts program of a **501(c)(3) non-arts organization**

A publicly accessible arts-based project or program of a Connecticut 501(c)(3) nonprofit, non-arts organization. The arts-based project or program must have a minimum two year history of operation.

### **Colleges & Universities**

A Connecticut college or university affiliated arts program or venue that meets the following criteria:

- Must have at least one (1) full-time staff member responsible for the management and operations of the venue and/or affiliated arts program.
- Must validate that more than 50% of its audience is drawn from the general public, excluding students and faculty.
- Must provide annual operating income and expense figures for its arts program/venue apart from the college/university, and must have a designated board or advisory body governing its artistic activities.
- Must validate a broad financial base of support from outside sources (i.e., can provide required cash match beyond staff time and overhead provided by the college or university).

### **Municipal Department**

A Connecticut municipal government entity/department/office which includes, but is not limited to, mayor's office, selectman's office, parks & recreation, economic development, arts/culture (see next definition).

### **Municipal Arts Department**

A Connecticut municipal government entity, such as a commission on the arts, a department of cultural affairs or a specifically designated arts office, with the purpose to conduct and/or support artistic activities, arts programming, services or arts-based initiatives.

Additional criteria required for a **Municipal Arts Department applying to the Supporting Arts grant program**:

- Must have a dedicated allocation in the municipal budget; and
- Must employ at least one (1) professional staff person dedicated to the arts department with the position funded at no less than 20 hours per week.

### **School District**

A Connecticut School District.

### **PK - 12 Schools**

An individual Connecticut school (public, private, magnet, charter)

### **COA/DECD line items**

A Connecticut organization that receives Directed Local Funds (aka a line item) through a legislative allocation within the COA/DECD state budget. [Select here for full list.](#)

### **COA/DECD designated Regional Service Organizations**

Connecticut organizations that have been identified by COA/DECD as regional service partners. [Select here for full list.](#)

## **General Application Terms**

**Administrative Expenses:** Costs incurred on a more general basis and which are not directly associated with a specific program or department. These expenses include staff salaries (not artist fees), fiscal sponsorship fees, the cost of general services such as accounting along with office supplies, telephone, electric bills and postage.

**Endowment:** A fund established with gifts or bequests that provides income for an institution through earned interest.

**Evaluation Instruments:** May include surveys, polls and questionnaires, interviews, discussions, evaluation forms, checklists and documented observations that are used to assess an organization's success and to continually refine programs and services.

**Financial Statement:** Consists of a Balance Sheet (or Statement of Financial Position) reporting an organization's assets and liabilities; and an Income Statement (or Statement of Activities) reporting revenue/support and expenses.

**Fiscal Sponsorship:** An arrangement in which a tax exempt entity agrees to share its tax exempt status with another entity to allow such entity to apply for grants and accept tax deductible donations. Additional information about Fiscal Sponsorship is available at the embedded link.

**Full-Time/Part-Time Employees:** Full-time employees hold a salaried position that has a paid schedule of at least 35 hours per week. Part-time employees have a paid schedule of less than 35 hours per week.

**Grant Contract:** A legal document specifying State and Federal requirements, agreed to by the grantee in writing, that must be met or undertaken to receive a grant.

**Grantee:** The recipient of a grant award.

**Lead Applicant:** The entity completing and submitting all required application forms. If awarded a grant, the Lead Applicant is legally responsible to:

- Ensure that the project is conducted in accordance with COA guidelines and additional responsibilities as specified in the contract including execution of the project, disbursement of grant funds and all other contract directives.
- Adhere to all reporting requirements and deadlines.

**Independent Auditor:** A public accountant licensed to perform audits according to strict accounting practices.

**In-Kind Contribution:** Goods or services that are donated and not paid for by the applying organization, e.g. volunteer time by a professional, office space, facilities, goods donated for fundraisers, etc. Additional information about In-Kind Contributions is available at the embedded link.

**Matching Grant:** A grant or gift made with the specification that the amount donated must be matched on a one-to-one basis or some other prescribed matching formula.

### **Match (" required match")**

A cash match is a financial contribution required by the applicant in order to receive COA funding. "Minimum cash match" means the least amount of cash the applicant must commit to the project. "Confirmed cash match" means that the applicant must know that the minimum cash match required is committed to the project at the time the application is submitted.

**Operating Budget:** Cash income and expenses related to operational activities. Does not include capital income or expenses, endowments or cash reserves, or the value of in-kind donations.

### **Partnership:**

A relationship between entities that is characterized by mutual cooperation and responsibility toward the achievement of a specified goal through which each partner both contributes to and benefits from the endeavor.

### **Project/Program Manager:**

The person responsible for leading the project from the time the grant is awarded through the end of the funding period.

### **Teaching Artist:**

An individual artist professional who is an expert in their art form and who also teaches in, about and through the arts. Teaching artists, as effective partners in education, provide a wide range of experiences from those that serve as a gateway to learning in the arts to those that fully integrate

arts and non-arts disciplines.

**COA Connecting Teaching Artists** are individual artists who provide opportunities that enhance learning through arts experiences and/or link ideas between disciplines.

**COA Integrating Teaching Artists** are individual artists who are expert in their art form and in their ability to collaboratively plan and design sequential arts learning experiences that weave ideas and concepts between and among arts and non-arts disciplines. Integrating artists advance knowledge and/or skills in an arts discipline while concurrently advancing knowledge and skills in other disciplines.

### **Budget Definitions**

**Operating Budget:** Cash income and expenses related to operational activities. Does not include capital income or expenses, endowments or cash reserves, or the value of in-kind donations.

#### **Operating Income – CONTRIBUTED**

##### **Grants from Federal Government:**

Grants from agencies of the federal government (e.g. National Endowment for the Arts, National Endowment for Humanities).

##### **Grants from State Government/Agency:**

Grants/appropriations received from state agencies (other than DECD/COA) for operational and programming activities.

##### **Grants from Municipal Government:**

Grants/appropriations from city (municipal) and other local government agencies for operational/programming activities.

##### **Contributions from Individuals:**

Cash contributions for operational/programming activities. Include memberships.

##### **Contributions from Private Foundations:**

Cash support from private foundations, trusts and regional arts foundations such as New England Foundation for the Arts (NEFA).

##### **Business/Corporate Contributions:**

Cash support from businesses, corporations and corporate foundations.

##### **Fundraisers/Special Events:**

The contributed portion (for which the ticket buyer did not receive a benefit) of net income from dinners, auctions, raffles and other events conducted for the sole or primary purpose of raising funds for the organization's activities.

##### **Other Contributed and Indirect:**

Income derived from sources not cited above.

#### **Operating Income - EARNED**

##### **Admissions & Ticket Sales:**

Income derived from the sale of admissions, tickets, subscriptions, etc.

##### **Programs & Services Revenue:**

Income derived from classes, workshops, seminars, residencies, and after-school-based programming. Also, income from services outside of core programming.

##### **Facility, Equipment and Other Rentals:**

Include income from rental of facility, scenery, costumes, props, sound equipment, etc. Also

revenue from parking fees.

### **Concessions, Gift Shop & Other Sales:**

Income derived from catalog and gift shop sales, concessions/restaurant and other merchandise.

### **Advertising Sales:**

Income from ads in printed programs, playbills and on-line.

### **Other Earned:**

Revenue from sources not cited above. May include earned income from fundraisers, specifically the portion of ticket sales for which buyers received a benefit.

## **Operating Expenses**

### **PAYROLL:**

Salaries/wages for full-time employees (at least 35 hours per week) and part-time employees (less than 35 hours per week).

### **NON-EMPLOYEE CONTRACTED SERVICES**

Payments to firms or persons who provide expertise on contract (not on payroll).

**Administrative:** Individuals such as executive directors, finance/accounting, legal, marketing, fundraising, human resources, etc.

**Programmatic / Artistic:** Artistic directors, program managers, curators, conductors, composers, musicians, art instructors, actors, choreographers, designers, musicians, media artists, literary artists, filmmakers, performing artists, instructors, etc.

**Technical / Production:** Technical directors, wardrobe, lighting and sound crew, stage managers, stagehands, video technicians, exhibit installers, etc.

**Other:** Security, maintenance, any other that does not fall in above categories

**Employee Benefits:** Cost for health insurance, pension contributions, wellness programs, etc.

**Payroll taxes:** Social Security, Medicare, etc. as required under FICA.

**Space Rental/Lease & Occupancy Costs:** Payments for office space, rehearsal space, theater, hall, parking costs, etc. Also include insurance, property taxes, facility maintenance & security, utilities, janitorial services.

**Marketing, Publicity & Advertising:** Payments for marketing materials including newspaper, radio and television advertising, printing of brochures, posters. etc.

**Supplies & Materials:** Office supplies, production materials, raw materials and other items related to administration and programming.

**Telecommunications:** Payments for telephone, internet use, website development/hosting, software and computers purchases/upgrades.

**Postage & Shipping:** Postage, mailing services, trucking, shipping & hauling fees

**Travel & Meetings:** Payments for airfare, mileage, car rental, lodging and meals for employees or visiting artists. Also, costs associated with attending/hosting meetings and professional development, including conference fees.

**Other expenses:** Costs not included in above categories, i.e., organizational membership dues, subscriptions, royalties, rental of equipment, equipment maintenance and repair, interest charges, etc.