

arts and cultural alliance OF SARASOTA COUNTY

The **Arts and Cultural Alliance of Sarasota County (ACA)**, a non-profit local arts and cultural agency, is designated by the Sarasota County Board of Commissioners as the official arts organization for Sarasota County. Established in 1986, under the name Sarasota County Arts Council, the mission of the ACA is to promote, develop and coordinate the arts and culture in Sarasota County, continuing to enrich the tradition of Sarasota's cultural heritage.

TOURIST DEVELOPMENT CULTURAL/ARTS PROGRAM

The **Tourist Development Cultural/Arts (TDC/A)** program is a fee-for-services program that offers competitive funding to arts and cultural organizations for the production and marketing of performances, exhibitions and events that attract tourists to Sarasota County. Funding for the TDC/A program comes from the **Tourist Development Tax (TDT)** collected on room rentals for a term of six months or less in Sarasota County. Administration of the TDC/A program is subject to Section 119.07 and Section 286.011, Florida Statutes and related case law, commonly known as the "Florida Sunshine Laws."

Pursuant to Florida law, the use of TDT revenues is limited to those events or projects whose primary purpose is to attract tourists. Offering high quality arts and cultural events maintains and strengthens Sarasota County's reputation as Florida's cultural coast. Therefore, pursuant to Section 114-64 of the Sarasota County Code, TDT expenditures include support of arts and cultural events that attract tourists.

Each year the Arts and Cultural Alliance of Sarasota County sponsors a grant-making cycle to recommend contract awards to qualifying arts and cultural organizations of Sarasota County. The ACA convenes a **Grant Policy Committee (GPC)** to guide the program, ratifies the GPC's recommendations, issues a request for proposals, assembles a panel to review applications, and then makes recommendations to the **Tourist Development Council (TDC)** which in turn sends its recommendations to the **Board of County Commissioners (BCC)** for final approval.

SCHEDULE AND DEADLINES FOR TDC/A PROGRAM 2020-2022

2020

M, Dec 14 Applicant Info Session, North County Location TBD, 10:00am – noon
Tu, Dec 15 Applicant Info Session, South County Location TBD, 10:00am – noon
December Added sessions if virtual meetings necessitate

2021

Feb 15-19 Optional internal review for completeness of application and one-week notification of deadline

F, Feb 26 Grant Application Deadline at 5:00 pm

W, Mar 3 Grant Policy Committee meeting. Review ineligible applications (if necessary).
Location TBD, 11:00 am - noon

M, Mar 8 Grant Panel Orientation, Location TBD, 10:00am - noon (Panelists only)

W, Mar 10 Deadline for Application Appeal Requests (To Be Hand Delivered)

F, Mar 19 Deadline for Application Appeal Requests Final Determination

M, Mar 29 Deadline for Panelists to Submit All Initial Questions Electronically

Th, Apr 1 Deadline for ACA Staff to Forward Panelists' Questions to Applicants

Th, Apr 8 Deadline for Applicants to Submit Replies to Panelists' Questions

M, Apr 12 First Grant Panel Meeting, Location TBD 9:00am - 5:00pm

M, Apr 19 Second Grant Panel Meeting, Location TBD, 9:30am - 4:00pm
Attendance required only for applicants with unresolved questions

M, Apr 26 Deadline for Panelists to Submit Final Scores to ACA Staff

Th, Apr 29 Scores Announcement, Location TBD 2:30 – 3:00pm *(optional) Score notifications via mail on this date. No publicity releases until BCC approval (anticipated in June).*

Th, May 6 Deadline for Request for Reconsideration

W, May 12 Program Evaluation Meeting, Location TBD, 10:00am - 11:30am

W, May 12 Grant Policy Committee Mtg., Location TBD, 11:30am - 12:00pm

May TBD Tourist Development Council (TDC) Reviews Awards Recommendations

Jun TBD Board of County Commissioners (BCC) Presented Recommended Awards for Approval

Jun/Jul TBD County Agreement Workshop
Agreement documents and other grant forms distributed

Mid-July Deadline for Agreements to be Returned to County

End Sept Grant Agreements Executed by County.

Sept TBD Grant Policy Committee Meeting, ACA Downstairs Conf. Room 10 am - noon

Oct 1, 2021 Projects Must Start On or After October 1, 2021 Reimbursement Period Begins.

2022

Sept 30, 2022 Projects Must End by September 30, 2022

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ELIGIBILITY

Grants are available to organizations with recognized ability to produce, present and promote cultural and arts activities that appeal to tourists. Applicants must meet these specific requirements:

1. The applicant organization must have been registered as a Florida non-profit for at least one full year of operation prior to application deadline.
2. The applicant organization must have shown at least one year of stable arts/cultural programming prior to application deadline.
3. Applicant must be exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. Support groups and guilds may not apply on their own behalf.
4. Applicant's activities must be Sarasota County-based.
5. Project must take place within the County's fiscal year, October 1, 2021 through September 30, 2022.
6. Applicant's project must be accessible to the public and to persons with disabilities.
7. Applicant must submit a list of the Board of Directors with addresses and occupation or affiliation.
8. Applicant must match the amount requested on a dollar-for-dollar basis, showing revenue specifically contributed for program (25% of this match may be in-kind). All in-kind revenue/expense must be properly documented and included with the application or such revenues/expenses will not be accepted.
9. Applicant must register and submit applications electronically at <https://sarasotaarts.org/grants/tourist-development-grants/>. Paper applications will not be accepted.
10. Applicant must demonstrate that the project has an artistic/cultural purpose.
11. Applications solely for marketing programs will not be eligible.
12. Applicant must have a Diversity Policy.
13. Applicant must provide IRS Form 990, 990EZ, or 990N for most recent tax year, or proof of IRS extension, and the following information according to the size of the grant amount requested:
 - a.) Up to \$25,000 requires a compilation report, including disclosures required by the applicable financial reporting guidelines or a review with notes by a CPA. If the CPA is part of the organization, that must be disclosed in the financial report, in accordance with professional standards.
 - b.) \$25,001 to \$50,000 requires a review with notes or audit with notes by a CPA. If the CPA is part of the organization, that must be disclosed in the financial report, in accordance with professional standards.
 - c.) \$50,001 & over requires an audit with notes by a CPA. If the CPA is part of the organization, that must be disclosed in the financial report, in accordance with professional standards.

14. INCOMPLETE APPLICATIONS WILL NOT BE REVIEWED.

CRITERIA FOR GRANT EVALUATION

Artistic/Cultural Purpose (8 points)

Arts and cultural organizations are vital to maintaining Sarasota County's reputation as Florida's cultural coast. High quality, creative offerings contribute significantly to our quality of life and bring tourists to the County.

Applications for TDC/A grant proposal will be assessed on an organization's ability to:

- Set a creative/cultural goal or vision for this project that meets the organization's mission, strategic plan or annual goal
- Set a creative/cultural goal that shows a willingness to stretch artistically/culturally
- Create an implementation plan that leads to the desired results
- Design a simple plan for evaluating the desired results
- Identify a clear, meaningful qualitative or quantitative performance target to include within the overall evaluation plan

In other words, applicants must explain what they plan to do, how they plan to do it, and how they will know that they are successful.

Tourist Appeal (8 points)

The Tourist Development Cultural/Arts program contributes support for maintaining the reputation of Sarasota County as a destination for arts and culture.

Applications for TDC/A grants will be assessed on the proposal's ability to:

- Design a tourist marketing plan that reaches the targeted market segment (s)
- Identify one clear, meaningful quantitative performance target to include within the overall evaluation plan
- Use current measurement best practices suited to the budget and scope of the project
- Report general attendance figures by local, in-state, out-of-state and international tourists, using a reliable method of counting
- Use effective approaches to reach targeted tourist segment (s)

Administrative Competence (4 points)

An organization needs to be able to meet the financial obligations that accompany project funding and to be responsive to the administrative requirements of the County in terms of contracting, reimbursement and reporting. This includes the ability to:

- Present an accurate and feasible budget for the project
- Demonstrate financial stability³

The remaining portion of the score is derived from County reports about an organization's previously-demonstrated ability to:

- Attend required workshops
- Submit required paperwork to the County within the specified deadlines
- Meet contractual agreements correctly and on time
- Report on performance targets
- Submit final reports that show the ability to link proposal plans with actions and to analyze results

³ Possible indicators of financial stability include having a positive, unrestricted net asset balance or a plan to eliminate any such deficit. Also give an explanation for any rapid year-to-year swing in either revenue or expenses or changes to endowment (current status, plans for acquiring or expanding), etc.

INELIGIBLE PROJECT ACTIVITIES

GRANTS WILL NOT BE AWARDED FOR ANYTHING UNRELATED TO THE PROJECT INCLUDING, BUT NOT LIMITED TO:

1. Capital support, including new construction, renovation or equipment
2. Cash reserve
3. Attendance at conferences and seminars
4. Endowment
5. Entertainment expenses, including refreshments, music at openings, etc.
6. Alcoholic beverages
7. Fellowships/scholarships
8. Fundraising
9. General operating support
10. Administrative costs not related to the project
11. Space rentals not related to the project
12. Travel not related to the project
13. Complimentary tickets
14. Audition expenses
15. General organizational marketing programs and/or expenses
16. Educational activities such as workshops, lectures, credit or non-credit courses
17. Applicants may not receive other TDT funds for the same project.

THE GRANT REVIEW PROCESS

Grant Policy Committee (GPC)

The Grant Policy Committee, a committee of the ACA, advises the ACA Board and oversees the granting process. Terms begin October 1 and end September 30.

The ACA Board will appoint the chairperson of the GPC, who will be a non-voting member and serve for three years. The ACA Board will also appoint the non-ex-officio members of the GPC annually upon recommendation from the ACA executive director and the GPC chair. With the exception of the GPC chairperson, all non ex-officio members will serve a single, one-year term and will be eligible for reappointment. Composition of the committee includes:

EX-OFFICIO MEMBERS

- President of Visit Sarasota County or designee
- One member of the TDC- appointed by the TDC or alternate appointed by the TDC
- One member of ACA Board who is not a grant applicant- appointed by the ACA Board or alternate appointed by the ACA Board
- TDC/A Panel Chair (non-voting) or alternate appointed by the GPC chairperson
- Executive Director ACA (non-voting) or designee

APPOINTED MEMBERS

- Two TDC/A Grantee Representatives
- One member of Community-at-Large
- One member of the TDC/A Panel

It will be the responsibility of the committee to oversee and evaluate the entire granting process, and to make recommendations for the continuation of the granting program. Committee meetings are open to the public.

Grant Panel

The Grant Panel is composed of seven (7) to nine (9) members, including the Grant Panel Chair who facilitates the panel as a non-voting member and serves on the Grant Policy Committee. No panelist may serve who is currently compensated as an employee of or consultant to a TDC/A applicant.

The Grant Panel members serve for one-year appointments, renewable for up to three years. The Grant Panel Chair serves for three years. In the appointment process, the ACA staff will invite applications and nominations from the community with County-wide representation as a goal. At least one panelist must live in South County, south of Blackburn Point Road. Members should be individuals having expert knowledge in a variety of cultural and arts areas as well as tourism, marketing and finance. Application forms for TDC/A Panel Members may be found on the ACA website at

www.SarasotaArts.org. The ACA staff will compile applications and present them to the GPC for review and approval.

Any conflicts of interest on the part of any Grant Panel Member will be disclosed at the time of the Grant Panel orientation. Grant Panel Members subject to any such conflicts shall recuse themselves during any discussion and/or consideration of any project and/or organization that gives rise to such conflict. A conflict of interest occurs when any Grant Panel Member or spouse of a Grant Panel Member is an employee of, on the operating board of or has a contractual relationship with an organization that is applying for a TDC/A grant. All Grant Panel meetings are open to the public and will be recorded.

Application Review

All grant applications will be handled in the following manner:

1. Grant applications will be entered on the e-application website and reviewed by ACA staff for completeness and eligibility.
2. The ACA staff will set an optional review period prior to the application deadline during which applicants may request a review of their applications for completeness and adherence to guidelines.
3. After ACA staff review of submitted applications, the Grant Policy Chair and the Executive Director of the ACA will review the list of ineligible applicants and convene the Grant Policy Committee to assure that guidelines are being properly applied to ineligible applications.
4. Applications will then be reviewed by the Grant Panel. The Tourist Development Council and Visit Sarasota County will each be invited to have one member present at the application evaluation meetings for counsel and advice. The Grant Panel will evaluate applications according to the criteria for grant evaluation as described previously.
5. The Grant Panel will meet in a Panel Orientation where panelists will first receive the applications and their instructions.
6. The Grant Panel will convene for two application evaluation meetings as follows: Applicants will receive a compiled list of questions from the Grant Panel about their projects prior to the first application evaluation meeting. Applicants are asked to provide timely responses to panelists' questions to ACA staff, who will forward these answers to panelists before the first evaluation meeting.

At this first meeting, applicant representatives from each organization will meet with panelists to address any continuing concerns or issues, to review responses to questions, and to allow applicants to provide additional or updated information.

At the second evaluation meeting, panelists will continue to discuss the applications and will invite applicants for whom there are remaining questions to return for a second interview.

7. Grant Panel Members will comment and score each application, supplying comments specific to the scoring criteria so that applicants may receive feedback, if requested.

8. A public meeting will be held to announce preliminary recommendations. After which, applicants have the right to reconsideration based on the criteria detailed in the next section.

9. The Grant Policy Committee shall meet immediately following the annual evaluation session to review the results of the evaluation session and to validate that the grant making cycle proceeded according to the guidelines. Recommendations will then go to the Board of Directors of the ACA for ratification. The ACA Board will accept the recommendations of the Grant Policy Committee.

10. The ACA recommendations will be presented to the Tourist Development Council, and then to the Sarasota Board of County Commissioners (BCC) for final approval of the grants. "After considering ACA recommendations and TDC actions, the County shall, at its discretion, approve in whole or in part, or deny any grant recommendations. The County shall not be compelled to act in accordance with the recommendations of the ACA nor shall the County be required to explain its actions."

11. Notification of actual grant award amounts will be announced by the ACA immediately following the approval of the Board of County Commissioners.

12. The ACA shall assist the County in monitoring and evaluating the activities of the funded applicants during the time the funded activity is being conducted by holding an evaluation meeting of panelists, applicants, and GPC members after recommendation of awards is completed, assigning staff and panelists to visit funded projects and provide written evaluations based on grant approval criteria, and to approve grant change request forms.

Application Appeal

In the event that extraordinary circumstances arise resulting in an organization's application being deemed unacceptable by the Grant Policy Committee, a written request for appeal may be submitted within five (5) business days following the Grant Policy Committee meeting.

Written appeals are to be hand delivered to:

Sarasota County Government
c/o Director, Parks, Recreation & Natural Resources
1660 Ringling Blvd., 5th Floor
Sarasota, FL 34236

The appeal will be reviewed within seven (7) business days from date of receipt and a written final determination will be sent to the applicant from the Sarasota County Administrative Agent.

Funding Reconsideration

There will be a Reconsideration Committee consisting of members representing each level in the granting process:

- a.) Two (2) members of the Grant Panel
- b.) Two (2) members of the Grant Policy Committee
- c.) One (1) Tourist Development Council member serving ex-officio

The Reconsideration Committee will be chaired by the chairperson of the Grant Policy Committee who is a non-voting member. To request reconsideration of a funding decision, applicant must submit a written request to the ACA for review. Such requests should be germane and concise. The deadline for reconsideration requests is Thursday, May 6, 2021. Written requests must be delivered on or before this deadline. Neither the Tourist Development Council nor the Board of County Commissioners will accept requests for funding reconsideration.

The only criteria for judging the validity of the reconsideration request are:

- a.) Guidelines not followed by the panel
- b.) Data error by staff or panel
- c.) Conflict of interest occurred

Should the Reconsideration Committee uphold the applicant's appeal, the Reconsideration Committee shall adjust the score of the grant proposal.

Grant Policies

Each year the ACA holds public meetings on grant guidelines, policies and procedures. Recommendations for policy changes are discussed. The ACA Board and the Tourist Development Council then review these policy changes.

1. The Tourist Development Cultural/Arts program supports projects, not organizations, that directly support Sarasota County tourism. Projects are evaluated on Tourist Appeal, Artistic/Cultural Purpose and Administrative Competence.
2. New projects will not necessarily be given preference over established projects.
3. Any collaboration between two organizations described in a grant application must be supported by letters from the Director or President of the collaborating organizations.
4. Lobbying of panelists is not allowed.
5. Support groups and guilds may not apply on their own behalf.
6. An employee or independent contractor of an organization requesting funds may not serve on the Grant Panel.
7. Adjudicators and awards for visual art shows are allowable expenses.

8. Because some organizations may have difficulty raising funds, 25% of matching funds may be in-kind.
9. Standardized documentation of in-kind contributions will be required.
10. Accountability is a factor considered by the Grant Panel. The panel reviews results from the previous year's applicants. The final reports from the previous year will be supplied to the ACA by the Sarasota County liaison for review by panelists.
11. Applicants are encouraged to take advantage of the meetings of the ACA and Visit Sarasota County and other meetings related to cultural tourism initiatives to learn more about the tourism industry.
12. Panelist names are available so that applicant organizations can include them in general mailings. Special mailings to panelists are not allowed.
13. Panel members will be convened in October/November and assigned attendance at specific applicant events to assure that every applicant has been visited.
14. To encourage panelists to experience the artistic product of each of the applicants **and to provide the written evaluations required by the Board of County Commissioners**, panelists will be given identification cards to be used to obtain tickets to applicant events.

Suggestions for the use of complimentary tickets are listed below.

- a). Ticket usage should not take the place of regular paid admissions if panelists would otherwise attend a performance;
- b). Tickets should be requested only one time at any one organization;
- c). Tickets are for use on a seat-available basis so that organizations do not lose patron revenue;
- d). Panelists may not request complimentary tickets to attend funding events or expensive galas;
- e). Panelists are to avoid lobbying efforts by applicants.

FUNDING CALCULATION PROCESS

In the 2021–2022 grant year, a funding calculation process will be employed to determine the grant awards for each applicant organization, utilizing a capping system combined with a funding formula. Scores will be directly tied to the grant award amount. The following outlines the process that will be used:

1. Organizations will be divided into four categories based on their annual operating expenses as reported in their annual financial statements for their **most recently completed fiscal year** and prepared in accordance with generally accepted accounting principles, with the exception of public/private direct support organizations and other non-profit organizations with primary functions that extend beyond offering arts and cultural events, who must provide the financial statement from their 501 (c) 3 and an accounting of arts/cultural related expenses from their general operating budget.

- a) under \$100,000
- b) \$100,000 to \$349,999
- c) \$350,000 to \$1,999,999
- d) \$2,000,000 & over

2. The following funding caps will apply for each of these categories respectively:

- a) \$8,250 b) \$27,500 c) \$55,000 d) \$96,250

The cap will be the **LOWER** of the grant request **OR 10%** of the organization’s operating expenses as reported in its annual financial statements for its most recently completed fiscal year **OR** the cap described above.

3. The following funding formula will be applied to the capped amount to arrive at the Unadjusted Grant Amount:

Sample Total Scores	% of Top Score	Amount Requested	(Amount Requested) X (% of Top Score) = Unadjusted Gross Amount
20	100%	\$50,000	\$50,000
16	80%	\$50,000	\$ 40,000

4. Organizations conducting established programming other than on an annual basis, may appeal to the GPC for an exception to the funding caps. For an exception to be considered, organizations making such appeal must notify the TDC/A Grant Manager no later than the optional review period designated in the Schedule and Deadlines found on page 2.

Applications scoring less than 16 points will not be funded.

5. The Unadjusted Grant Amount will then be adjusted proportionately based upon the TDT funds available for the grant year. In the event that available TDT funds exceed the Unadjusted Gross Total, award recommendations will be adjusted upward as long as organizations meet the one-to-one match requirement.

DEFINITION OF TERMS

Applicant Cash – Funds from applicant’s present and/or anticipated resources that applicant plans to provide to proposed project.

Arts and Culture – The purpose of the TDC/A program is to support a range of cultural and arts experiences, festivals, programs, and activities that directly promote Sarasota County Tourism. As their primary purpose, eligible proposals must offer arts/cultural events that significantly enhance the aesthetic of Sarasota County and appeal to tourists from outside of Sarasota County as well as the local community. Applicants are required to have a 501 (c) (3) and may include government-operated cultural facilities and institutions, municipal arts agencies, living collections, university presenters, and arts programs that are embedded under the umbrella of non-arts organizations or facilities. This includes organizations that belong to one of the following groupings:

Folk Arts

Film and Video Visual Arts (general) Museums (general) Art Museums Children’s

Museums Folk Arts Museums History Museums Aquariums

Botanical Gardens

Zoological Parks

Natural History and Natural Science Museums

Science and Technology Museums

Performing Arts (general) Performing Arts Centers Dance

Ballet

Theatre

Music

Symphony Orchestra

Opera

Singing and Choral Groups

Bands and Ensembles

Historical Organizations (general) Historical Societies

Authorizing Official – Name of person with authority to legally obligate applicant.

Contact Person – The person to contact for additional information about the application
- the person with immediate responsibility for the project.

Fundraising – According to the Financial Accounting Standards Board, Statement 117, paragraph 28, "*Fund-raising activities* include publicizing and conducting fund-raising campaigns; maintaining donor mailing lists; conducting special fund-raising events; preparing and distributing fund-raising manuals, instructions and other materials; and conducting other activities involved with soliciting contributions from individuals, foundations, government agencies, and others [including grant writing]."

In-Kind Contributions – All non-cash contributions provided to the grantee. These contributions may be in the form of charges for real property and non-expendable personal property and the value of goods and services directly benefiting and specifically identifiable to the project. The basis for the valuation of personal services, material, equipment, buildings, and land must be documented. This includes all such goods and services provided the grantee by a third party in lieu of a cash contribution. Donated services may be valued only if they are performed by persons in their regular profession.

Cash Matching Funds – The portion of the project costs not borne by the County. Matching funds shall amount to at least 50 percent (50%) of the projected costs. Non-allowable expenses may not be included.

Project Costs – All allowable expenditures incurred by the grantee and the value of in-kind contributions made by the grantee or third parties in accomplishing the project.

Project Date – Actual date(s) on which the project will occur.

Project Title – A short descriptive title of the project for which applicant is requesting assistance. If no formal title exists, or if the title is not descriptive, a short phrase describing the activities of the project should be submitted.

Financial Compilation – Having a certified public accountant present information in the form of financial statements that is the representation of management without undertaking to express any assurance on the statements.

Financial Review – Having a certified public accountant perform analytical procedures which will provide a reasonable basis for expressing limited assurance that the financial statements conform to generally accepted accounting principles.

Project Expenses:

Project Personnel – the labor costs of a project for which a W-2 is generated. These include:

Personnel-Administrative – Payments for employee salaries and wages specifically identified with the project for executive and supervisory administrative staff, program directors, managing directors, business managers, press agents; clerical staff such as secretaries and typists; and supportive

personnel such as maintenance and security staff. Do not include ongoing administrative costs such as bookkeepers.

Personnel-Artistic – Payments for employee salaries and wages specifically identified with the project for artistic directors, directors, conductors, curators, dance masters, composers, choreographers, designers, video artists, filmmakers, painters, poets, authors, sculptors, graphic artists, actors, dancers, singers, musicians, teachers, instructors, puppeteers, etc.

Personnel-Technical/Production – Payments for employee salaries and wages specifically identified with the project for technical management and staff such as technical directors, wardrobe, lighting, and sound crew, stage manager, stage hands, video and film technicians, exhibit preparers and installers, etc.

Project Fees and Contracted Services – fees and services that are directly related to the project. These may include:

Contracted Talent -- Payments to firms or persons for the services of individuals who are not normally considered employees of applicant but consultants or employees of other organizations whose services are specifically identified with the project. Include artistic directors, directors, conductors, curators, dance masters, composers, choreographers, designers, actors, dancers, singers, musicians, teachers, instructors, etc. serving in non-employee/non-staff capacities.

Other Fees and Services – Payments to firms or persons for services of individuals who are not normally considered employees of “applicant,” but consultants or the employees of other organizations, whose services are specifically identified with the project.

Travel – Sarasota County limits allowable travel costs to individuals providing outside contractual service. This may include contracted artists or technicians. Include housing costs for these individuals in this category. Travel expense for ongoing personnel is not allowed.

Project Promotions and Marketing – All costs for marketing/publicity/promotion specifically identified with the project. Do not include payments to individuals or firms defined as “personnel” or “outside professional services”. Include costs for newspaper, radio, and television advertising; printing, and mailing of brochures, flyers, and posters; space rental when directly connected to promotion, publicity, or advertising. Items purchased for merchandising or resale are not allowable.

Project Space Rental – Payment specifically identified with the project for rental of rehearsal, theatre, hall, gallery, and other such spaces. If applicant owns the building, space rental expenses are not allowed.

Project Materials and Supplies – All expenses not entered in other categories and specifically identified with the project. Include consumable office supplies, scripts and

scores, lumber and nails, storage, postage, photographic supplies, publications purchases, sets and props, equipment rental, trucking, shipping and hauling expenses.

Project Revenues:

Admissions – Revenue derived from the sale of admissions, tickets, subscriptions, memberships, etc. for events attributable or prorated to the project.

Contracted Services – Revenue derived from fees earned through sale of service (other than this grant request). Include sale of workshops, etc. to other community organizations; government contracts for specific services, performance or residency fees, tuition, etc. Include foreign government support.

Other Revenue – Project revenue from sources not already listed under Admissions or Contracted Services such as fundraisers, viewing fees, parking, transportation, sale of food and beverages at event(s), etc.

Corporate Contributions – Cash support derived from contributions given for this project (other than this grant request) by business, corporations, and corporate foundations or a proportionate share of such contributions allocated to this project.

Other Private Support – Cash support derived from cash donations given for this project or a proportionate share of general donations allocated to this project. Do not include corporate, foundation, or government contributions and grants. Include gross proceeds from fundraising events.

Grantee Cash Contributions – Revenue derived from sources other than those listed above. Include catalog sales, advertising space in programs, gift shop income, concessions, parking, investment income etc.

Foundation Grants – Cash support derived from grants given for this project (other than this grant request) by private foundations or a proportionate share of such grants allocated to this project.

Government Grants: Federal and State – Cash support derived from grants or appropriations given for this project by agencies of the federal government or a proportionate share of such grants or appropriations allocated to this project and support derived from grants or appropriations given for this project (other than this grant request) by agencies of the state government and/or multi-state consortiums of state agencies, or a proportionate share of such grants or appropriations allocated to this project.

Government Grants: Other – Cash support derived from grants or appropriations given for the project (other than this grant request) by city, county, in-state regional and other local government agencies, or a proportionate share of such grants or appropriations allocated to this project.

In-Kind Contributions – All non-cash contributions provided to the grantee. These contributions may be in the form of charges for real property and non-expendable personal

property and the value of goods and services directly benefiting and specifically identifiable to the project. The basis for the valuation of personal services, material, equipment, buildings, and land must be documented. This includes all such goods and services provided the grantee by a third party in lieu of a cash contribution. Donated services may be valued only if they are performed by persons in their regular profession.

Best Practices for Cash Handling

The guidelines listed below are a list of best practices to handle, safeguard, document, reconcile, segregate duties and transport cash. These practices will ensure that cash is handled in a manner that reflects due diligence and accountability while protecting the cash handlers through internal controls. Each venue will have different processes and procedures which is acceptable provided that internal controls are practiced and training is provided.

Handling and Safeguarding Cash

Cash accountability ensures that cash is accounted for, properly documented and secured.

Access to areas where cash is stored should be limited to only those employees/volunteers who need access and have been designated to have access.

During business hours, all forms of cash should be stored in locking drawers, cash registers or cash boxes.

Easily transportable cash boxes should not be left unattended during business hours.

Cash handlers should have complete control and responsibility over the cash they are responsible for and ensure that the cash is securely locked when unattended during business hours.

All cash should be kept in a locked/combo vault/safe, a locked room, or a locked drawer or file cabinet, during non-business hours.

Refunded/voided transactions should be approved.

Cash received for goods or services should be input into an electronic device, such as a cash register or computer terminal, or tracked manually with pre-numbered receipts, to ensure that all payments are documented (if applicable).

When cash is accepted, it should (when possible) be recounted in front of the customer to confirm the amount received from the customer.

If change is given back to the customer, the change should be counted back to customer, to confirm that the correct amount is given back.

Cash should be counted in a non-public area not easily visible to others.

Deposits and Documentation

Deposits provide a documented record of the cash received by a cash handler.

Once the cash collected has been reconciled against the receipts/reports (if applicable) by the cash handler, a deposit should be created, by another employee/volunteer, other than the cash handler.

If a discrepancy is identified, a third party should recount the deposit.

Deposits should be recorded appropriately to the books/general ledger.

Deposits should be received by the bank in a timely manner. Deposits should be securely locked until transfer to the bank.

Review and Reconciliation

Reconciliation activities confirm that transactions have been recorded correctly. Perform monthly reconciliations of cash receipts and bank account statements to provide good checks and balances.

Count and balance cash receipts daily.

Compare cash receipts to deposit records.

Reconcile cash receipts to bank account deposits and to the books/ general ledger.

If a valid overage or shortage is determined, an accounting entry should be made immediately to document the difference in the books/general ledger.

Segregation of Duties and Dual Controls

The key to effective cash handling are segregating duties and dual controls to minimize the number of people who actually handle cash before it's deposited; minimizing the risk of errors and/or irregularities; and that no one person has control over the whole cash handling process.

The cash handlers accepting cash should balance daily.

Cash should be received by another employee/volunteer confirming receipt, and a deposit prepared and recorded appropriately to the books/general ledger.

Reconciliation to the books/general ledger should be performed by a person other than a cash handler and person preparing and recording the deposits.

Dual controls should be established as a safeguard to protect the cash handlers against allegations of any wrongdoing. Due to staffing levels this may not always be possible.

Provide combinations, passwords only to authorized personnel.

Change combinations, passwords annually, or when someone leaves or individual's duties no longer require access.

Transporting Cash

Be sure to keep all of your resources physically protected, including your cash handlers, to promote a safe work environment when working with cash.

Transporting deposits to a bank facility should be inconspicuous as possible (use caution when using night depositories and/or making deposits exactly at the same time/day).

Large amounts of cash collected in an uncontrolled environment (i.e. admission fees, donations, etc.) should be transported under dual control and secured until two individuals can count it **and** record it for deposit.

Counterfeit Money

Counterfeit bills can be any denomination.

They can be detected by the way the bill feels, or by a print discrepancy.

The bill ***should not*** be returned to the customer.

Once identified, the Secret Service should be notified. Contact one of the Field Offices Tampa (813-228-2636) or Fort Myers (239-334-0660).

The Secret Service will ask to have the bill surrendered to them.

If determined after customer leaves, shortage should be booked as counterfeit.

Management should continually review cash handling processes to ensure they are being followed; employees/volunteers given cash handling responsibilities should be trained prior to handling cash and at least annual training for all cash handlers.

HOW TO APPLY

A link to the TDC/A e-application is located at <https://sarasotaarts.org/grants/tourist-development-grants/>. Organizations that applied in Fiscal Year 2021 (FY21) will need to sign in and select TDC/A FY22 to preview the application package. Others will have to follow the instructions for site registration before beginning.

The ACA screens applications for completeness. Complete applications include:

1. Completion of all required fields in the e-application.
2. IRS Form 990, 990EZ, or 990N for most recent tax year. *Proof of IRS extension must be supplied for any overdue returns.*
3. Financial statement for most recent fiscal year (see guidelines p. 4 and 12-13 for details)
4. Project budget that shows at least a one-to-one match (see guidelines p. 4 for details)
5. Project budget narrative that explains the expenses being requested with TDT dollars
6. List of Board of Directors
7. Diversity Policy
8. IRS Non-Profit Status Letter
9. If collaborating, letter(s) of support from director or president of collaborating organization(s)

APPLICATIONS ARE DUE BY 5PM, FEBRUARY 26, 2021.

INCOMPLETE APPLICATIONS WILL NOT BE REVIEWED FOR FUNDING.

All new applicants are encouraged to contact Fern Tavalin, TDC/A Grant Manager
tdcagrants@sarasotaarts.org