ARTS & CULTURAL ALLIANCE OF SARASOTA COUNTY

**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 for cultural and fine arts activities, services, venues or events which have, as one of their main purposes, the attraction of tourists as evidenced by the promotion of the activity, service, venue or event to tourists.

Each year the Arts and Cultural Alliance of Sarasota County (ACA) sponsors a grant-making cycle to recommend contract awards to qualifying arts and cultural organizations of Sarasota County. The ACA issues a request for grant applications, assembles a panel to review applications, and then makes recommendations to the Tourist Development Council (TDC) and County staff presents the recommendation to the Board of County Commissioners (BCC) for consideration.

For the purposes of this grant program, attendees at arts and cultural events are categorized in the following ways:

**Local Attendees:**

- Residents providing a zip code in Sarasota, Manatee, or Charlotte Counties

**Non-Local Attendees:**

- Florida Visitors: Residents of Florida providing a zip code outside of Sarasota, Manatee, or Charlotte Counties
- Out of State Visitors
- International Visitors

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# Timeline and How to Apply

**TDC/A Program Timeline for FY2026**

*Timeline is contingent on approval of the FY26 Guidelines in January 2025.*

| | |
|---|---|
| **February 2025** | • Feb. 5 - Eligibility Form opens (application opens after eligibility review)<br>• Feb. 11 - Applicant Info Session<br>• Feb. 19 - Applicant Info Session |
| **March 2025** | • March 14 - Optional internal review for completeness of application and reminder of deadline<br>• March 24 - Deadline for Eligibility Appeals<br>• Throughout - Grant Panelist Recruitment |
| **April 2025** | • **April 1 at 5pm - Grant Application Deadline**<br>• April 3 - Grant Panel Orientation<br>• April 18 - Deadline for Panelists to Submit All Initial Questions Electronically<br>• April 22 - Deadline for ACA Staff to Forward Panelists' Questions to Applicants<br>• April 29 - Deadline for Applicants to Submit Replies to Panelists' Questions |
| **May 2025** | • May 6 - First Grant Panel Meeting<br>• May 9 - Second Grant Panel Meeting - *Attendance required only for applicants with unresolved questions*<br>• May 12 - Deadline for Panelists to Submit Final Scores to ACA Staff<br>• May 15 - Score Recommendations announced via email - ***No publicity releases until BCC approval*** *(anticipated in July)*<br>• May 22 - Deadline for Request for Reconsideration |
| **June 2025** | • Tourist Development Council (TDC) Reviews Awards Recommendations |
| **July 2025** | • Board of County Commissioners (BCC) Presented Recommended Awards for Approval |
| **August 2025** | • County Agreement Workshop - *Agreement documents and other grant forms distributed*<br>• Deadline for Agreements to be Returned to County |
| **September 2025** | • Grant Agreements Executed by County |
| **October 2025** | • Projects Must Start On or After October 1, 2025<br>• Reimbursement Period Begins |
| **September 2026** | • Projects Must End by September 30, 2025 |

**How to Apply**

1. Applicant must register and submit applications electronically at https://sarasotaarts.org/grants/tourist-development-grants/
   Paper applications will not be accepted.
2. APPLICATIONS ARE DUE BY 5PM, April 1, 2025. Incomplete or late applications will not be reviewed for funding.

Is this your first application? Do you have questions along the way? Please reach out to Angelica Hull at angelica@sarasotaarts.org.

# Eligibility

The Tourist Development Cultural/Arts program supports projects, not organizations, that directly support Sarasota County tourism.

The purpose of the TDC/A program is to support a range of cultural and arts experiences, festivals, programs, and activities that directly promote tourism Sarasota County. As their primary purpose, eligible projects must be arts/cultural events that appeal to tourists from outside of Sarasota County.

As such, each applicant will fill out an Eligibility Form that will be reviewed by ACA staff prior to being granted access to the grant application.

**The following will be used on the Eligibility Form to determine project eligibility:**

- Please upload your IRS letter of determination
    - *Requirement: Applicant must be exempt from taxation under Section 501(c)(3) of the Internal Revenue Code and organization must have been registered as a Florida non-profit for at least one full year of operation prior to application deadline.*
- Please select the arts genre for your project
    - *Requirement: As their primary purpose, eligible projects must be arts/cultural events that appeal to tourists from outside of Sarasota County.*
- Please upload proof of organizational arts or cultural programming dated at least one year ago
    - *Requirement: The applicant organization must have shown at least one year of stable arts/cultural programming prior to application deadline.*
- Please select your project start and end dates
    - *Requirement: Projects must take place between 10/1/2025 and 9/30/2026*
- Please select whether your project will be electronically ticketed or have a manned entry point where visitor data is collected.
    - *Requirement: Projects must be electronically ticketed/have a manned entrance point where visitor data is collected.*
- How will your project be designed to ensure it remains completely secure and accessible, promoting intentional visitor engagement?
    - *Requirement: The project shall be completely secured/have manned entry points during the duration of the project*
- Please describe how you will be able to send a survey with pre-defined questions to 100% of ticket purchasers and/or offer this survey to 100% of visitors for those programs without an electronic ticket sale.
    - *Requirement: Applicant will be able to send a survey with pre-defined questions to 100% of ticket purchasers. In the case that the project has a manned entry point rather than electronic ticket sales, the applicant will be able to show that the survey is offered to 100% of participants upon admission and is available within the project itself.*
- Please indicate whether or not your project can meet the following requirements:

| | |
|---|---|
| Y/N | Projects must take place entirely in Sarasota County |
| Y/N | At least 50% of the funds requested must be used for marketing expenses. The remaining 50% can be used for additional marketing and/or programming expenses. |
| Y/N | Applicants must report zip codes for all purchasers/attendees at the end of the grant period and submit with Final Report.<br><br>For projects with manned entry points instead of electronic ticketing, applicants must demonstrate that reasonable efforts were made to collect 100% of zip codes, such as providing proof of surveys, forms, or other methods used at the point of entry. |

# Eligibility

ACA Staff shall review Eligibility Form within seven (7) days of submission and deem applicant eligible/ineligible. If the organization is deemed ineligible, they may appeal that ruling within five (5) business days of receiving the notification by emailing angelica@sarasotaarts.org.

The final date that any eligibility appeals may be submitted is March 24, 2025.

**Request Amount**

Organizations are eligible to request grants in the amounts detailed below by their ability to meet each of the requirements in the corresponding column:

| Request Amount | Requirements |
|---|---|
| $0 - $30,000 | IRS Form 990 for most recent tax year<br><br>A review with notes by a CPA. |
| $30,001- $50,000 | IRS Form 990 for most recent tax year<br><br>An audit with notes by a CPA.<br><br>Organizational expenses at or above $350,000<br><br>Projected attendance of over 6,000 with at least 25% non-local attendees |
| $50,001 - $75,000 | IRS Form 990 for most recent tax year<br><br>An audit with notes by a CPA<br><br>Organizational expenses at or above $1,000,000<br><br>Projected attendance of over 10,000 with at least 25% non-local attendees |
| $75,001 - $125,000 | IRS Form 990 for most recent tax year<br><br>An audit with notes by a CPA<br><br>Organizational expenses at or above $2,000,000<br><br>Projected attendance of over 20,000 with at least 25% non-local attendees |

Notes:

1. For the $0-30,000 category, a specific percentage of attendance of non-local attendees is not required.
2. Acceptable versions of the IRS Form 990 include 990, 990EZ, 990N, or proof of up-to-date IRS extension
3. If final attendance numbers fall short of the projected figures, the organization must provide a detailed explanation for circumstances beyond its control to avoid potential withholding of grant funding. Acceptable explanations may include unforeseen events such as natural disasters, pandemics, severe weather conditions, declared states of emergency, acts of God, or other extraordinary circumstances that could not have been reasonably anticipated or mitigated by the organization. Without such justification, a portion of the grant funding may be withheld.

4. Organizational expenses are defined as those reported in the organization's annual financial statements for its most recently completed fiscal year.

**Match Requirement**

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 must be properly documented and included with the application, or such revenue will not be accepted.

# Grant Review Process

**Grant Panel**

Each grant application will be reviewed and scored by a grant panel. The Grant Panel is composed of six (6) to nine (9) members. The Grant Panel members serve for one-year appointments, renewable for up to three years.

In the application process for panel members, the ACA staff will invite applications and nominations from the community. Members should be individuals who have knowledge in a variety of cultural and arts areas and/or 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 evaluate and select applications in the following categories to ensure a committee with an array of experiences including:

- Education
- Professional and personal experience
- Geography
- Sector and/or arts area of expertise

1. Panel Members

| # | Role | How they are selected |
|---|---|---|
| 1 | Tourism/Marketing Representative | Staff member of Visit Sarasota County |
| 2 | Tourism Representative | Member of the Suncoast Chapter of the Florida Restaurant & Lodging Association (FRLA) OR a local hotelier OR a representative nominated by one of these entities |
| 3 | Marketing Representative | Member of the Central West Coast Chapter of the Florida Public Relations Association OR a representative from a local marketing firm OR a representative nominated by one of these groups |
| 4 | Finance Representative | A CPA, CFO, or a representative nominated by a local CPA firm |
| 5 | South Sarasota County Representative | Lives in South County, south of Blackburn Point Road<br>Applications accepted annually |
| 6 | Arts Representative | Applications accepted annually |
| 7 | Arts Representative | Applications accepted annually |
| 8 | Member At-Large | Applications accepted annually |
| 9 | Member At-Large | Applications accepted annually |

2. Conflicts of Interest
   - No panelist may serve who is in a contractual relationship with, on the operating board of, currently compensated as an employee of, or consultant to a TDC/A applicant.
   - A conflict of interest occurs when any Grant Panel Member is a volunteer with an organization that is applying for a TDC/A grant.
   - Any conflicts of interest on the part of any Grant Panel Member must 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.
- All Grant Panel meetings are open to the public and will be recorded.

3. Tickets for Panelists
   - 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 may obtain complimentary tickets to funded events.
   - Suggestions for the use of complimentary tickets are listed below.
     - Ticket usage should not take the place of regular paid admissions if panelists would otherwise attend a performance.
     - Tickets should be requested only one time at any one organization.
     - Tickets are for use on a seat-available basis so that organizations do not lose revenue.
     - Panelists may not request complimentary tickets to attend funding events or galas.
     - Special mailings, complimentary invitations to fundraising events, and free tickets to non-funded events to panelists are not allowed.
     - Follow up questions to panelists regarding their visits to funded events are not allowed.

**Grant Scoring Rubric**

**All grant applications will be scored on a 100-point rubric.**

| Category/Question | Points Available |
|---|---|
| **Tourist Appeal** | **65 points possible** |
| This organization has a demonstrated history of attracting tourists to the Sarasota County area | 15 points |
| This project is able to report general attendance figures by local and non-local attendees, using a reliable method of counting appropriate to the budget and scope of the project | 10 points |
| Application clearly shows how this grant will allow the organization to expand its audience | 10 points |
| Application clearly shows how the project will be promoted out-of-county | 10 points |
| Application clearly shows how the project will be promoted out-of-area, defined as outside of Sarasota, Manatee, and/or Charlotte Counties. | 10 points |
| Documented Collaborations<br>o Events - Lodging listed on webpage<br>o Formal package agreements with other venues/events or accommodations. Examples include: historic sites and museums creating a joint ticketing/tour package or weekend event; Weekend packages that include lodging, dinner, and a theater show; Special events with packages to visit other locations in Sarasota County after the event. | 5 points |
| The project takes place fully or partially in non-peak season (May-October) - 2 pts for fully, 1 pt for partially | 2 points |

| | |
|---|---|
| Uses effective approaches to reach targeted tourist segment(s) | 2 points |
| Provide supporting documents such as examples of past print advertising, social media posts and analytics, radio or television spots, etc. to illustrate the quality of marketing efforts | 1 points |
| **Artistic/Cultural Significance** | **20 points possible** |
| The project highlights the county's heritage, culture, and artistic significance while reinforcing Sarasota's identity as Florida's Cultural Coast®. | 5 points |
| The project adds value to and is appropriate to the organization's mission, artistic/cultural/historical field, artists, audience, community, and/or constituency. | 5 points |
| Applicant is specific about how this grant is funding new or significantly improved exhibitions, programming, performances or events. | 5 points |
| The application clearly highlights the cultural or heritage significance, as well as the quality of the artists, performers, key individuals, works of art, museum collections, artistic partners, and/or services involved in the project. It also demonstrates their relevance and value to the audiences or communities of Sarasota County. | 5 points |
| **Administrative Competence** | **15 points possible** |
| The application presents an accurate and feasible budget for the project. | 5 points |
| The organization's financial documents demonstrate financial stability.<br>*Possible indicators of financial stability include having a positive net asset balance or a plan to eliminate any deficit. Also explain any rapid year-to-year swing in either revenue or expenses or changes to endowment (current status, plans for acquiring or expanding), etc.* | 5 points |
| The applicant provides evidence that the event is sustainable by showing that other funding sources have been identified and the required match is available. | 5 points |
| **Automated Point Deductions** | |
| For **previous applicants**, reported non-local attendee percentages from the most recently completed FY did not reach 25% and no sufficient explanation is provided.<br>*Acceptable explanations may include unforeseen events such as natural disasters, pandemics, severe weather conditions, declared states of emergency, acts of God, or other extraordinary circumstances that could not have been reasonably anticipated or mitigated by the organization.* | - 4 points |
| For **previous applicants,** reported total attendance from the most recently completed FY did not fall within at least 80% of projected number. | -1 points |
| **Total Points** | |

# Grant Review Process

**Application Review Process**

All grant applications will be handled in the following manner:

1. Applicants will begin the process by completing an Eligibility Form on the e-application website.
2. ACA Staff will review each Eligibility Form within one week of submission. If the project is deemed eligible, the applicant will be given access to the remainder of the grant application. If the project is deemed ineligible, the applicant has the right to reconsideration through the process detailed on page 15 of the guidelines.
3. Grant applications will be entered on the e-application website and reviewed by ACA Staff for completeness and eligibility.
4. 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.
5. The Grant Panel will meet in a Panel Orientation where panelists will first receive the applications and their instructions.
6. Applications will then be reviewed by the Grant Panel. The Grant Panel will evaluate applications according to the criteria for grant evaluation as described previously.
7. 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.
    a. At the first evaluation 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.
    b. 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.
8. The Tourist Development Council will be invited to have one member present at the application evaluation meetings for counsel and advice.
9. Grant Panel Members will comment on and score each application, supplying comments specific to the scoring criteria so that applicants may receive feedback, if requested.
10. An email message will be sent to announce preliminary recommendations. After this email, applicants have the right to reconsideration based on the criteria detailed on page 15 of the guidelines.
11. 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.
12. Notification of actual grant award amounts will be announced by the ACA immediately following the approval of the Board of County Commissioners.
13. ACA staff shall assist the County in monitoring and evaluating the activities of the funded applicants during the time the funded activity is being conducted by:

a. Collecting feedback about the grant process
b. Assigning staff and panelists to visit funded projects and provide written evaluations based on grant approval criteria
c. Approving grant change request forms
d. Reviewing reimbursement request forms prior to submission to county staff
e. Reviewing final reports prior to submission to county staff

**Funding Calculation Process**

The applications will go through the review and scoring process with the Grant Panel. The following funding formula will be applied to the requested amount to arrive at the Score Adjusted Amount:

| Amount Requested | Score | % Funded | Score Adjusted Amount (Amount Requested) X (% Funded) |
|---|---|---|---|
| $50,000 | 95-100 | 100% | $50,000 |
| $50,000 | 90-94 | 90% | $45,000 |
| $50,000 | 85-89 | 80% | $40,000 |
| $50,000 | 80-84 | 70% | $35,000 |

Applications must have a minimum average score of 80 or higher to receive funding.

The Score Adjusted Amount will then be modified proportionately based upon the TDT funds available for the grant year. If available TDT funds exceed the total of the Score Adjusted Grant Amounts, award recommendations will be adjusted upward as long as organizations meet the one-to-one match requirement.

# Reimbursement and Reporting Requirements

**Up to two reimbursements may be requested per grant.**

1. **Reimbursement #1** may be requested after the required 50% of funds are spent on marketing expenses.
   - **Marketing Expenses:** While 50% of grant funds must be allocated to marketing expenses, the following are ineligible:
     - Staff salaries, wages, or benefits for employees of the applicant organization.
     - Marketing expenses not directly tied to the funded project.
     - General branding efforts unrelated to the specific project.
     - Development or maintenance of organizational websites, unless directly tied to project promotion.
     - Marketing subscriptions or services that do not specifically promote the funded project (e.g., general social media management tools or analytics platforms).

2. **Reimbursement #2 may be requested after the project concludes. At this stage, project metrics and data collection requirements must be met for reimbursement to be processed.**
   - **Information Reporting**
     - **Final Attendance Numbers:** Final project attendance numbers must be reported, broken down into the following categories:
       - Local Residents, also broken down by:
         - Local Residents from Sarasota County
         - Local Residents from Manatee and Charlotte County
       - Non-Local Florida Residents (outside Sarasota, Manatee and Charlotte Counties)
       - Out of State Visitors
       - International Visitors
     - **Zip Code Collection**: Applicants must report attendee zip codes for all ticket buyers at the end of the grant period.
       - For projects with manned entry points instead of electronic ticketing, applicants must demonstrate that reasonable efforts were made to collect 100% of zip codes, such as providing proof of surveys, forms, or other methods used at the point of entry.
     - **Surveys**: Applicant will be able to send a survey with pre-defined questions to 100% of ticket buyers. In the case that the project has a manned entry point rather than electronic ticket sales, the applicant will be able to show that the survey is offered to 100% of participants upon admission and is available within the project itself.
       - For non-local attendees:
         - During your visit to the area, did you stay in paid lodging (i.e. a hotel, AirBnB, VRBO, condo rental for less than six months, etc.)?
         - Are you a part-time resident of Sarasota County, Manatee County, or Charlotte County?
         - If yes, how many months per year do you spend in Sarasota County, Manatee County, or Charlotte County?
       - For local attendees:
         - When you attended this show/performance/exhibition, did you bring any non-local attendees with you?
         - If so, where were they from?

- Are you a part-time resident of Sarasota County, Manatee County, or Charlotte County?
- If yes, how many months per year do you spend in Sarasota County, Manatee County, or Charlotte County?

**Reimbursement for the second 50%**.

- **Reimbursement levels:**
  - **0 – 9.99% Non-Local attendance:** 0% of the 50%
  - **10 - 14.99% Non-Local attendance:** 50% of the 50%
  - **15 - 24.99% Non-Local attendance:** 75% of the 50%
  - **25% or more Non-Local attendance:** 100% of the 50%
    - Note: If final attendance numbers fall short of 25% of non-local attendees, the organization can provide a detailed explanation for circumstances beyond its control to avoid potential withholding of grant funding. Acceptable explanations may include unforeseen events such as natural disasters, pandemics, severe weather conditions, declared states of emergency, acts of God, or other extraordinary circumstances that could not have been reasonably anticipated or mitigated by the organization. Without such justification, a portion of the grant funding will be withheld.

# Frequently Asked Questions

**1. How does the Arts & Cultural Alliance of Sarasota County define art 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. TDT expenditures include support for cultural and fine arts activities, services, venues or events which have, as one of their main purposes, the attraction of tourists as evidenced by the promotion of the activity, service, venue or event to tourists.

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
- Museums, including the following:
    - 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, including Performing Arts Centers
- Ballet
- Theatre
- Music
- Symphony Orchestra
- Opera
- Singing and Choral Groups
- Bands and Ensembles
- Historical Organizations

2. **What steps do I need to take if I am collaborating with another organization on a joint project proposal?**

Any collaboration between two organizations described in a grant application must be supported by letters from the Authorizing Official of the collaborating organizations. Only one organization must serve as the fiscal agent for the grant; grant funds for a collaborative project will not be distributed to both organizations.

**3. What if our event is not offered annually?**

Organizations conducting established programming **other than on an annual basis** may appeal to the ACA Staff for an exception to the funding caps.

1. For an exception to be considered, organizations making such appeal must notify ACA Staff at least two weeks prior to the application deadline.
2. Application will require documentation of both the Operating Expenses from the previous event year to determine the allowable request amount, as well as from the previous fiscal year so the panel can see how the organization's expenses change year-to-year.
3. Organizations that offer bi-annual events shall use the Operating Expenses from the previous event year to determine the allowable requested amount. However, rules for submission of documentation of the most recent tax year still apply.
4. To request an exemption, reach out to Angelica Hull at angelica@sarasotaarts.org

**4. Are there any exceptions to the funding request limits?**

Exceptions to the budget size restrictions included in the chart on page 6 include 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.

**5. How can I appeal a decision on my project's eligibility?**

ACA Staff has one week from the date of submission of Eligibility Form to deem applicant eligible/ineligible. If the organization is deemed ineligible, they may appeal that ruling within one week of receiving the notification by emailing angelica@sarasotaarts.org.

ACA Staff have one week from the date of the appeal to review and make a final determination. The final date that any eligibility appeals may be submitted is 3/24/2025 to allow one week for final determination before the application closes.

**6. How can I request reconsideration for a grant decision?**

To request reconsideration of a funding decision, applicant must submit a written request to ACA staff for review. The deadline for reconsideration requests is one week after notification of scoring results. 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:

- Guidelines not followed by the panel
- Data error by staff or panel
- Conflict of interest occurred

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

- Two (2) members of the Grant Panel

- Two (2) members of ACA Staff
- One (1) Tourist Development Council member serving ex-officio

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

**7. What expenses are ineligible for reimbursement?**

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

**8. How are the grant guidelines updated each year?**

1) Throughout the grantmaking process and after each grant cycle, feedback is collected from panelists, grant applicants, the TDC, and the BCC.
2) Feedback is distilled into proposed guideline changes by ACA staff.
3) These changes are discussed and agreed upon by ACA staff and county staff.
4) ACA staff presents the updated guidelines to the TDC.
5) The TDC recommends the changes to the BCC when they recommend the annual guidelines.
6) The BCC considers the annual guidelines for approval.
7) The BCC approves or does not approve the final guidelines.

Note: This process is solely the responsibility of ACA staff. ACA Board of Directors do not participate in the guideline review and editing process.

# Definition of Terms

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

**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 to 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, stagehands, 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.

# Definition of Terms

**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 expenses 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.

# Definition of Terms

**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.

**TDC/A Internal Controls for Cash Handling:**

A list of internal controls is provided to assist the Organization with guidelines to handle, safeguard, document and reconcile cash. These practices will help ensure that cash is handled in a manner that reflects due diligence and accountability while protecting the cash handlers through internal controls.

Management Responsibilities:

- Document required policies and procedures
- Delegation of cash handling responsibilities

- Maintain segregation of duties
- Properly train staff
- Review receipts and reconciliation regularly

Cash handler's Responsibilities:

- Safety and security of funds
- Accurately processing transactions
- Reconciling and balancing per the Organization's policy

Segregation of Duties:

A separate person should be assigned responsibility and accountability for each step:

- Collecting and Receipting
- Balancing and Depositing
- Reconciliation

Collection and Receipting:

- Cash should be in a secured location
- Issue receipts (i.e. pre-numbered written receipt, cash register receipt or an automated receipt from the Organization's approved system, etc.)
- Restrictively endorse checks
- Never commingle personal or other funds with petty cash funds

Balance:

- All cash receipts should be balanced daily, or per the Organization's approved procedures
- Generate or obtain a summary of the day's cash receipt activity (i.e. cash register tape, system-generated report, adding machine tapes, etc.)
- Compare cash, checks and other remittances to the daily cash receipt report(s)
- Address discrepancies

Depositing Cash:

- Should be prepared for deposit on a regular basis
- Deposits should be stored in a secure location until delivered to the bank

Reconciliation:

- Reconcile cash postings to the actual deposit after deposit has been made
- Reconciliation activities should occur at the end of each shift, daily or month