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FY26 ARTS OPPORTUNITY MINI GRANT PROGRAM

Overview, Guidelines, and Resources

APPLICATION OPENS:

January 15, 2026

SUPPORT PERIOD:

ROLLING

DEADLINE

Applications will be accepted through **May 1, 2025**

MARYLAND STATE ARTS COUNCIL

VISION

The Maryland State Arts Council (MSAC) plays an essential role ensuring every person has access to the transformative power of the arts.

MISSION

MSAC's mission is to advance the arts in our state by providing leadership that champions creative expression, diverse programming, equitable access, lifelong learning, and the arts as a celebrated contributor to the quality of life for all the people of Maryland.

CARROLL COUNTY ARTS COUNCIL

VISION

The Carroll County Arts Council (CCAC) aspires to be a vital community resource promoting equal opportunity for all to pursue, enjoy, and understand the Arts.

MISSION

The Carroll County Arts Council strengthens and enriches Carroll County, culturally and economically, by promoting the Arts, arts education, and diverse cultural expression. Through innovative programming, community collaboration, and active facilitation, we strive to integrate the arts into the everyday lives of the community.

EQUITY AND JUSTICE STATEMENT

The arts celebrate our state's diversity, connect our shared humanity, and transform individuals and communities. MSAC, the CCAC, and our supporting collaborators are committed to advancing and modeling equity, diversity, accessibility, and inclusion in all facets of our organizations and across our communities.

MSAC, the CCAC, and its grantees embrace equity and non-discrimination regardless of race, religious creed, color, age, gender expression, sexual orientation, class, language, and/or ability.

ACCESSIBILITY IN THE ARTS

By providing full access both physically and programmatically, accessibility in the arts ensures inclusive, mutually beneficial, and meaningful participation for everyone in all cultural and creative spaces.

Accessibility in the Arts is a continuously evolving and malleable process that holistically considers the body and mind of both audience members and artists with diverse needs. Full access creates ecosystems and cultures that are safe and welcoming to all.

The Carroll County Arts Council is committed to making sure all patrons can access our programs and services. Everyone is welcome: all events and activities sponsored by or operated within the CCAC must be fully accessible both physically and programmatically.

For general accessibility inquiries, please contact Interim Executive Director Stephen Strosnider at stephen@carrollcountyarts council.org

CARROLL COUNTY CULTURAL DIRECTORY

All Carroll County arts constituents are invited to submit a listing in the cultural directory, a free online resource available to anyone looking to connect with local artists. Browse the directory or submit a listing [here](#) or visit our website, under community resources.

COMMUNITY ARTS CALENDAR

All public arts programming and initiatives can submit event details and raise their visual profile in the community through this free online resource. Browse and subscribe to the calendar [here](#), submit a public art event [here](#), or visit our website, under community resources.



This grant program is supported by the Maryland State Arts Council (msac.org)

 Individuals who do not use conventional print may contact the Carroll County Arts Council to obtain this publication in an alternative format. 410-848-7272 or info@carrollcountyarts council.org

 For individuals who are deaf or hard-of-hearing.
TTY: Maryland Relay 1-800-735-2258 or 711

FY26 ARTS OPPORTUNITY MINI GRANT PROGRAM

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FY25 COMMUNITY ARTS DEVELOPMENT GRANT

OVERVIEW

Through Maryland State Arts Council resources, the Carroll County Arts Council is making funds available to 501(c)(3) nonprofit organizations and individuals for the purpose of furthering community engagement in the arts and encouraging artistic development.

PURPOSE & GOALS

The Arts Opportunity Mini Grant Program is designed to provide financial support to 501(c)(3) non-profit organizations or individual artists seeking creative, professional development or presenting specific, arts related events, activities, or projects. Professional development opportunities assist in implementing best practices by embracing growth, learning, and discovery for artistic and economic sustainability. Project funds are intended to provide opportunities to serve the growing need for relevant arts projects and collaborations for individuals and within the community. The primary goal is to foster excellence, diversity, and vitality among the artists and arts offerings in Carroll County.

ELIGIBILITY

Who May Apply

- **Individuals or 501(c)(3) Nonprofit Organizations** seeking funds to participate in or present targeted, **arts** related programming, activities, or projects.

These organizations **must**:

- Have at least **one** complete year of operating history (*organizations with less than 3 years may be asked for additional financial details*),
- Have an operating budget of \$9,999 or less,
- Primarily serve Carroll County residents with arts programs, services, or projects that are relevant to the community and are available to the public

These individuals **must**:

- Be active in a creative field, i.e., artist, performer, teacher, or student,
- Be a Carroll County resident (*Artists who have a studio or workspace in Carroll County but reside in another county will be considered for funding*),
- Be 18 years of age or older.

Who May Not Apply

- Non-Profit organizations with an operating budget over \$10,000, Programs within the public school system, and For-Profit Organizations.

*Non-Profit organizations with an operating budget of over \$10,000 should consider applying for our **Community Arts Development (CAD) Grant**. Programs within the public school system should consider applying for our **Arts in Education (AiE) Grant**. More information on these can be found on the Carroll Arts Center website.*

USE OF FUNDS

Allowable Expenses. Arts Opportunity Mini Grant funds used for Project Support are intended to increase community engagement through a specific arts related event or activity. **Expenses** include, but are not limited to artist fees, technical fees, marketing, exhibition materials, theater sets, musical scores, rentals

on space and objects necessary to production and administration, educational fees, supplies for classes and productions and other costs to maintain an arts organization or arts program.

Arts Opportunity Mini Grant funds used for Professional Development must directly maintain or improve the skills and knowledge associated with the stated mission or statement of purpose in the application. Common expenses include, but are not limited to, training and education (courses, seminars, workshops, or fees associated with similar activities), travel and accommodations, professional fees (memberships, subscriptions, or consultations), or equipment.

Non-allowable Expenses

Non-allowable expenses include but are not limited to re-granting, accessions, acquisition of capital assets, allocations to cash reserves, capital improvements, depreciation, deficits, loan principal payments, contributions to endowments or scholarships awarded by the applicant organization for its own activities. Other items deemed non-allowable are **activities not open to the general public; programming or projects outside of the country; non-arts programming or projects**; and projects, performances, expenses, and activities that are part of school curricula. Additional items deemed non-allowable are contributions to any persons who hold or are candidates for elected office; contributions to any political party, organization, or action committee; or activities in connection with any political campaign, referendum, or for any lobbying activities.

Matching Requirements

There are no matching requirements for the CCAC FY25 Mini Grant program.

REQUIREMENTS FOR GRANT RECIPIENTS | *UPDATED FY26

General Requirements

- Must comply with [Title VI, Section 601, of the Civil Rights Act of 1964](#), which states that **no persons, on the grounds of race color, or national origin, shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination related to, the arts.**
- Must comply with [Title IX, Section 1681 et seq. of the Education Amendments of 1972](#), and the [Age Discrimination Act of 1975, Section 6101-6107](#), which prohibits discrimination on the basic of **sex or age**.
- Must maintain complete and accurate records of all activities connected with the grant and its awarded funding for reporting purposes.
- Must have filed satisfactory reporting with the CCAC for all grants within the most recently completed fiscal year.
- Must complete and return the Mini Grant Final Report **60 Days from program's completion date**.
Necessary reporting methods will be provided by the CCAC in ample time to meet the deadline. Failure to report may jeopardize any future grants and may result in being required to repay grant funds.
- Recognize that the Carroll County Arts Council and Maryland State Arts Council are not responsible in any way for providing insurance coverage related to the organization or the proposed project(s).
- Must give credit as follows: **“Funded in part by an Arts Opportunity Mini Grant from the Carroll County Arts Council and Maryland State Arts Council,”** whenever and wherever credit is given.
- Must notify the Grant Representative in writing if there is a significant change in the grantee's standing, strategic plan, programming, or project objectives and request for grant re-approval. If the request for re-approval is denied, grant funds already received must be returned within 30 days of the notification.

Accessibility Requirements

Where applicable, grantees must ensure that any programming remains open to the public, accessible to all, and if needed, conducted in accessible venues other than their own to meet accessibility requirements.

- Comply with [Section 504 of the Rehabilitation Act of 1973](#), as amended, and the [Americans with Disabilities Act of 1991](#), as amended.
- Prohibit discrimination on the basis of: (a) political or religious opinion or affiliation, material status, race, color, creed, sexual orientation, or national origin: of (b) gender expression, sex, age, except when age or sex constitute a bona fide occupational qualification; or (c) the physical or mental disability of a qualified individual with a disability.
- Designate an Accessibility Point of Contact to ensure compliance, receive accommodation requests, and document grievances, and publish direct contact information for the Point of Contact to the public.
- Create and publicly share a grievance procedure to allow stakeholders to address any events or programs that are inaccessible. (See [Accessibility](#) at MSAC.org for reference material)
- Upon request, submit documentation of operations and compliance with the above.

DATES

The Arts Opportunity Mini Grant Program applications are accepted on a rolling basis throughout the fiscal year. Applications will be reviewed monthly and grants will be awarded throughout the fiscal year until allocated funding is depleted. *The Primary Contact listed in the application will receive all notifications about funding from the Grant Representative listed above.*

If awarded funds, grantees agree to spend or obligate all funds by

- **August 15, 2026** (for applicants submitting for November 1, 2025 committee review); **or**
- **December 31, 2026** (for applicants submitting for the March 1 and May 1, 2026 committee reviews).

This means that the funds are expended, encumbered, or otherwise legally committed to be used, such that returning the unspent funds would cause the grantee legal harm.

APPLICATION PROCESS, REVIEW, AWARDING, & REPORTING

PROCESS

SlideRoom

All applications are submitted via the secure, online application management system SlideRoom. Applicants must Log-In or create a free account at carrollcountyarts council.slideroom.com. When creating an organizational account, it is recommended that an organizational email be used rather than a personal email when applicable.

- Applicants are required to complete and submit their application by electronic means, including the use of an electronic signature.
- Technical support for SlideRoom is available by contacting support@slideroom.com. Responses are typically provided within 48 business hours.
- CCAC Staff are available for application assistance during regular business hours.

Application

Application review and funding approval is based on evidence of need as demonstrated through clear, specific, and thorough responses to the application questions. It is structured to provide a framework in which to present a cohesive picture of the organization's operations, programming, and governance. The full list of Application questions is listed at the end of this document.

Mandatory Documentation

Individuals: Artistic resume, mission or statement of purpose, driver's license or other state or federal identification (such as a passport) that shows date of birth, and proof of residency (utility bill, lease, mortgage, or other form of documentation).

Organizations: EIN, mission or statement of purpose, board of directors with titles and outside affiliations, leadership team, IRS Determination Letter, and basic Profit/(loss) financial figures.

All applicants must provide:

- Current Form W-9
- Mini Grant – Detailed Budget Report

All applicants are required to submit a Form W-9 upon application submission. The address on the Form W-9 must match the address in the applicant information entered into SlideRoom. If awarded, grant funds will be made payable to the entity and address indicated on the Form W-9.

Optional Documentation

- **Letter of Recommendation:** Applicants have the option to send a letter of recommendation request through SlideRoom to a third-party organization or individual. These will become an official part of the application and considered reviewable material for the committee.
- **Supplementary Material Portfolio:** The media upload option accepts up to two (2) supplementary materials to aid in showcasing how the mission or statement of purpose are put into action. (Restrictions apply: Images 10MB, Video 500MB, Audio 60MB, PDF 20MB). External links to public media platforms that do not require log-in credentials can be added.

Application Assessment

Applicants can contact the Grant Representative and request to have their completed and submitted application assessed for content. The application will be reviewed, Un-Submitted and made available for editing, and the primary contact presented with feedback. The evaluation feedback process takes up to five (5) business days to complete. Applicants must re-submit their application.

****Applicants who have been provided with formal application assessment feedback are in no way guaranteed funding.***

REVIEW

Staff Review

After applications are received electronically, they are reviewed by staff for completeness and adherence to Mini Grant guidelines. Applicants will be notified if their application is incomplete and if additional information or corrections are necessary. If so, their application will be Un-Submitted and made available for edits. All Un-Submitted applications are considered incomplete and must be re-submitted.

Committee Review

The Carroll County Arts Council convenes a committee of panelists, composed of CCAC Board Members and staff, to electronically review each application and score (0 - 1 points are Unsatisfactory Demonstration, 2 - 3 points are Good Demonstration, 4 - 5 points are Excellent Demonstration) in the following categories:

- **Mission:** Demonstrates a clear (and continued) commitment to artistic mission and statement of purpose through decisive programming or arts initiatives.
- **Community Involvement:** Demonstrates a commitment to sustainable community engagement and involvement.
- **Cultural Impact:** Demonstrates an awareness of the cultural needs of Carroll County and aligns abilities to create a successful impact.
- **Sustainable Outreach:** Demonstrates an awareness of participant, audience, and patron trends and responds accordingly with effective marketing, publicity, and outreach.
- **Sustainable Funding:** Demonstrates a trajectory of financial growth through thoughtful and strategic planning, diversified income, and responsible allocation of funds.

The committee meets formally as a group and participates in discussion regarding the applications. After reviewing the Award Funding Guidelines, review scores, and presented data, the committee complies their official award recommendations and present them to the full Board of Directors at the following Board Meeting where the award allocations are reviewed and approved.

Conflict of Interest

To ensure that all Carroll County Arts Council review panels are free from conflicts of interest and the appearance of such conflicts, committee members are required to disclose any current or prospective affiliations they or their immediate family members have with an actual or potential applicant.

“Affiliations” applies to employment, board memberships, independent contractual relationships, substantial contributor relationships, or other relationships.

In addition, committee members are required to disclose any past or current adversarial relationships with actual or potential applicants and are not permitted to participate in reviews, discussions, or votes relating to any applicant with whom they have an affiliation.

AWARDING

Award Funding Guidelines

Arts Opportunity Mini Grant awards do not exceed 50% of the projected expenses.

Notification and Payment | *UPDATED FY26

Following the Board of Directors meeting, organizations will be advised electronically of the final status of their application and the funding allocation awarded if applicable. The individual listed as the primary contact in the application will receive all notifications. Organizations receiving funding will be required to review, sign, and return the Mini Grant Agreement of Terms prior to the CCAC issuing payment.

If awarded, grant funds representing 100% of the award will be made payable to the entity and address indicated on the Form W-9.

****All Mini Grant funding is subject to the Carroll County Arts Council receiving funds from the Maryland State Arts Council.***

An organization or artist may only receive funding for one application per fiscal year, but multiple activities or programs can be encompassed within that one application.

Appeals Process

The Carroll County Arts Council takes great care during the grant review process to ensure fair and equitable distribution of grant monies. Therefore, dissatisfaction with the denial of an award or with the amount of an award is not sufficient reason for an appeal. However, a grant appeal request may be reconsidered if a procedural improbity or error has affected its review.

Based on the above, if an applicant believes there is legitimate reason for an appeal, the following steps must be taken:

- The applicant must write a letter to the Grant Representative within 15 days following receipt of the grant award or denial letter requesting a reconsideration of CCAC's decision and stating, in detail, the grounds for the request.
- The applicant will receive written notification on the determination of the appeal within 30 days.

REPORTING

All awardees must complete and return the Mini Grant Final Report within **60 Days from program's completion date**. Necessary reporting methods will be provided by the CCAC in ample time to meet the deadline. Failure to report may jeopardize any future grants and may result in being required to repay grant funds.

Please note that at the discretion of the CCAC Board of Directors or Executive Director, grantees experiencing significant organizational change or transition may be required to submit additional reports.

Application Questionnaire

PREVIEW ONLY

Applications should be completed online by visiting:
www.carrollcountyarts council.slideroom.com

***Indicates Required Response**

ORGANIZATIONAL INFORMATION FORM

1. Is this applicant a 501 (c)(3) Non-Profit Organization? | YES or NO

If the answer is YES, continue to question 1.1 through 1.21.

If the answer is NO, continue to the INDIVIDUAL ARTIST INFORMATION FORM

- 1.1 Organization Name (Doing Business as)*
As listed on your IRS filings.
- 1.2 Employer Identification Number (EIN)*
Please be advised that this will be used to confirm Non-Profit status and eligibility.
- 1.3 Organization Street Address 1*
- 1.4 Organization Street Address 2
- 1.5 Organization City*
- 1.6 Organization State*
- 1.7 Organization Zip Code*
- 1.8 Organization's Website
- 1.9 Year the Organization was founded*
- 1.10 Please attach a copy of the Organization's most recent IRS Determination Letter*
- 1.11 Organization's Mission and/or Statement of Purpose*
- 1.12 Organization's Diversity Statement
- 1.13 Please list the Organization's Board of Directors, their titles, and external affiliations.
- 1.14 Please list the Organization's Leadership Team
- 1.15 Financial Snap-Shot for the Most Recent Completed Year*
- 1.16 Financial Snap-Shot for the Previously Completed Year
- 1.17 Organization's Primary Contact for the Application*
- 1.18 Primary Contact's Title*
- 1.19 Primary Contact's Phone Number*
- 1.20 Primary Contact's Email Address*
- 1.21 The Primary Contact is a: * | Paid Staff Member or Volunteer

INDIVIDUAL ARTIST INFORMATION FORM

1. Is this applicant an Individual artist? | YES or NO

If the answer is YES, continue to question 1.1 through 1.13.

If the answer is NO, continue to the ARTS OPPORTUNITY MINI GRANT FORM

- 1.1 First Name*
- 1.2 Last Name*
- 1.3 Date of Birth*
- 1.4 Street Address 1*
- 1.5 Street Address 2
- 1.6 City
- 1.7 Zip Code
- 1.8 Daytime Phone Number*
- 1.9 Email Address*
- 1.10 Artistic Mission and/or Statement of Purpose*
- 1.11 Please attach a copy of your Artistic Resume*

- 1.12 Please attach a copy of the front of your driver's license or other state or federal identification (such as passport) that shows date of birth.*
- 1.13 Please attach a copy of documentation proving proof of residency (utility bill, lease, mortgage, or other form of documentation).*

ARTS OPPORTUNITY MINI GRANT FORM

1. Are you seeking funding to participate in Professional Development (PD)?* | YES or NO

If the answer is YES, continue to question 1.1 through 1.10.

If the answer is NO, continue to Question 2.

- 1.1 Name the Organization hosting the Professional Development opportunity.*
- 1.2 Title of the specific opportunity or instance you/the organization are participating in.*
- 1.3 When is the Professional Development's scheduled start date?*
- 1.4 If the Professional Development opportunity takes place over more than one day, when is the scheduled end date?
- 1.5 If applying as an organization, how many members will be participating?
- 1.6 Describe in detail the Professional Development opportunity you/the organization are looking to participate in (including location, length, format, etc). Provide details explaining your/the organization's artistic practice, how the selected opportunity will address identified goals or areas of growth, and how what is learned will enhance your/the organization's ability to better serve the public.*
- 1.7 Provide a detailed timeline/schedule describing when and how you plan to share or implement what was learned through the experience. In your response, consider how the timeline connects to the goals/benchmarks you have determined.*
- 1.8 Explain why you/the organization selected this experience and the process for selecting specific professional development opportunities. In your response, address the history of success of this opportunity.*
- 1.9 Please upload your completed "Mini Grant – Detailed Budget document here.*
- 1.10 OPTIONAL: Provide a financial narrative outlining any aspects of the budget that would assist in fully understanding your/the organization's financial standing.*

2. Are you seeking funding to create an artistic program or activity?* | YES or NO

- 2.1 What is the name or title of the presentation?*
- 2.2 When is the presentation's scheduled start date?*
- 2.3 If the presentation takes place over more than one day, when is the scheduled end date?
- 2.4 How many participants do you anticipate engaging with this presentation?*
- 2.5 How many audience members/patrons/attendees do you anticipate engaging with this presentation?*
- 2.6 How many volunteers do you anticipate engaging with this presentation?*
- 2.7 Describe the proposed arts activity/event/project and the geographic area the project will serve. Within your response, include a detailed description of the proposed project's individual elements, planned community engagement, and intended impact of the arts activity.*
- 2.8 Describe the timeline of the proposed arts activity. Within your response, include a detailed schedule of the project, including specific timing as it relates to steps of planning, promotional efforts, expenditure of funds, implementation and execution of events and activities, and evaluation.*
- 2.9 Explain why you/the organization selected this project and the process for selecting activities/events/projects. In your response, address past successful opportunities.*

3. Mini Grant Financial Snapshot | Mini Grant Request, Total Income, Total Expenses, Net Gain/(Loss)

GLOSSARY OF TERMS

The purpose of this glossary is to provide a broad overview of terms commonly used in CCAC grant guideline documents, applications, and in other published materials. Applicants are encouraged to contact CCAC Staff for further questions, clarifications, or to discuss specific situations.

Accessibility Needs are any expense items related to diversifying community engagement not listed elsewhere including greater handicap access, increased outreach to marginalized communities, and inclusivity efforts.

Accessibility in the Arts provides inclusive participation of people with disabilities in all cultural and creative spaces.

Administrative Supplies are any expenses related to the organization's general operations outside of programming or events including letter head, business cards, and office supplies.

Admissions (see also **Ticket Sales**) are revenue derived from **Audience Members/Patrons** in exchange for the ability to attend an event, performance, or program.

Advertisement Sales are income an organization derives from the sale of space in printed programs or other advertisements.

Allocations to Cash Reserves are funds an organization places in an income-bearing account for the purpose of building cash reserves.

Allowable/Non-Allowable are income or expenses deemed by MSAC to be permissible in figuring total general operating expenses and income to determine funding amounts. Examples of allowable* operating income and expenses include, ticket sales income, grants, contributions, specific salaries, artist fees, marketing expenses, equipment rental, program costs, supplies, prorated salaries, rent, or utilities; or other prorated expenses, etc. (See also **Non-Allowable**.)

Artistic Personnel are individuals or groups employed by an organization to create, curate, design, perform, or produce artistic work presented by the organization.

Artistic Salaries and Fees are salaries, fees, and the cost of benefits paid to artistic personnel.

Arts Organizations exists to further the arts and whose purpose is producing or presenting the arts through public programs or services, as stated in their mission statement. (See also **Non-Arts Organization**.)

Audience Members (see also **Patrons**) are specified group(s) and/or community(ies) that an organization, program, or independent artist intends to serve (with or without paid admission) through their services, projects, or programs. An individual can be counted multiple times for attendance across multiple unique events.

Awards/Contributions are any scholarship, grant, donation, or other gift to an individual or organization.

Budget is an estimate of income and expenditure for a set period of time.

Building Insurance includes any payments made for the protection of any facility/rental structure and the belongings inside.

Business Donations are monetary gifts from a business separate from **Advertisement Sales**.

Capacity Building is activities and expenses related to the development or improvement of an organization's capability to carry out its mission, including but not limited to: addition of staff positions, contractor fees for assessments, strategic planning, or other long term planning, and professional development or leadership training.

Capital Assets are those assets of an organization, including buildings, equipment, and facilities, which are intended for long-term ownership and use, and are generally depreciated on the books and accounting of an organization or have a lifespan of 15 years.

Capital Improvements are capital assets that increase their value, or otherwise benefit the owner of the improved asset.

Cash Reserves are funds that an organization places in a separate account for the purposes of future operational use as needed and at the organization's discretion.

CCAC Mini Grant is the organizations budgeted or projected Mini Grant award amount from the Carroll County Arts Council.

Community is the individuals or groups identified by an organization/independent artist as those for whom the organization's activities are intended.

Contracted Services are services rendered under contract to another party (agency, school, organization, company, or individual), and revenues derived from such services.

Cost of Goods Purchased for Sale is money paid by an organization for artwork or other goods intended for subsequent sale, with proceeds benefiting the organization.

Depreciation is the systematic charging of the diminished value of fixed assets to annual expenditures.

Digital Marketing is any expense related to virtual publicity including social media ads and television commercials.

Educational Personnel are individuals employed or contracted by an organization to perform duties related primarily to educational programming or teaching.

Educational Salaries and Fees are salaries, fees, and the cost of benefits paid to educational personnel.

Endowment is a fund that is invested in perpetuity to generate interest income that provides long-term support; typically, the annual return or a portion of the return would be applied toward an organization's annual operating budget, while the remaining assets are retained to provide growth over time.

Equality is providing the same resources to everyone, independent of their needs.

Equipment is any expense related to non-consumable items for programmatic or administrative purposes; includes depreciation and purchases of non-facility fixed assets including uniforms, vehicles, and technology.

Equipment Rental is any expense related to contracting third-party, non-consumable items.

Equity and Justice is the guarantee of fair treatment, access, opportunity, and advancement for all while striving to identify and eliminate barriers that have prevented the full participation of some groups.

Facility Rental is any expense associated with acquiring or utilizing a space.

Federal Taxpayer Identification Number (aka Employer Identification Number, or EIN)

A nine-digit account number identifying an employer for purposes of reporting wages and taxes to the Internal Revenue Service.

Fiscal Year (FY) is a 12-month accounting period that a business uses for financial and tax reporting purposes.

Financial Stability is the ability of an organization to generate the financial resources necessary to support current and planned activities, as measured by the organization's prior record and the soundness of budgetary estimates, projections, and outcomes.

Foundation Grants are funds from private or public foundations or service clubs.

Fundraising is non-program income from a special event or activity including selling calendars and silent auctions.

General Operations refers to the activities and finances tied to an organization's normal business and programmatic operations. Expenses can include but are not limited to: wages and benefits, rent, utilities, program and production supplies or materials, printing, marketing, fundraising, artistic fees, contractor fees, etc. Income can include but is not limited to: earned revenue (e.g., tickets, admissions, program fees, etc.), contributed revenue (e.g., individual donations, grants, sponsorships, etc.), interest from investments, etc.

Government Grants are funds from municipal, state, or federal agencies.

Inclusion is the act of creating environments in which any individual or group can be and feel welcomed, respected, supported, and valued to fully participate. It embraces differences and offers respect in words and actions for all people. While an inclusive group is by definition diverse, a diverse group isn't always inclusive. Recognition of unconscious or implicit bias helps organizations to be deliberate about addressing issues of inclusivity. (Definition developed from [Grantmakers in the Arts](#).)

Income from Goods/Services Sold is the total amount paid by purchasers to an organization for artwork or other goods sold, or for services provided by the organization.

Individual Donations are monetary gifts from private citizens.

Ineligible refers to applicants and/or applications that do not meet eligibility criteria listed in the grant guidelines of the relevant grant program.

In-Kind Donations **In-kind** are any contribution of service, equipment, supplies, printing, space, or other property made by an individual, organization, or business to an organization, as distinguished from a monetary donation.

Investment/Interest is revenue from interest-bearing accounts.

Liability Insurance includes any payments made for the protection of your organization and its employees.

Lobby Sales are revenue from the sale of concessions and/or merchandise.

Non-allowable Income or Expenses are operating income that are non-allowable in calculating the operating grant amounts including: loans, carryover, debt forgiveness, transfer of funds earned in prior years, revenue raised for capital or endowment funds or funds intended for the purpose of re-granting, and unrealized gains or losses.

Operating expenses that are non-allowable in calculating operating grant amounts include: re-granting, acquisition of capital assets, accessions, allocations to cash reserves, capital improvements, depreciation, deficits, loan principal payments, and contributions to endowments or scholarships awarded by the applicant organization for its own activities.

In addition, grant funds may not be used to make contributions to any persons who hold, or are candidates for, an elected office; to any political party, organization, or action committee; or in connection with any political campaign or referendum. Grant funds may not be used for any lobbying activities.

Non-arts Organization is an organization whose primary purpose is other than producing or presenting the arts. (See also **Arts Organization**.)

Organizational Funds are monies provided directly by the applicant organization towards a specific project.

Participants are individuals who actively engage, regardless of payment arrangement, in the artistic product, such as singers, actors, or students.

Print Marketing is any expense related to hard copy publicity material including brochures, newspaper advertisements, or posters.

Professional Development is an activity, of any length or course of time, that strengthens identified skills for a specified audience.

Program Supplies are those expenses that correlate directly with audience/patron-attending events including crafting materials, media files, gallery hardware, and costumes.

Technical Salaries and Fees are salaries, fees, and the cost of benefits paid to technical personnel.

Ticket Sales are revenue derived from **Audience Member/Patrons** in exchange for the right to attend an event, performance, or program.

Tuition/Registration is revenue derived from *participants* in exchange for the right to participate.

Utilities are *any expenses not included in Facility/Rental categories including telecommunications, electricity, and water.*

Venue is the facility or location where arts activities take place.

Volunteers are unpaid individuals who assist with or administer the operations of an organization or its artistic product but cannot be defined as a *participant*.

Workshop is an arts learning activity focused on a specific topic or skill delivered in one or two days.

501(c)(3) [Section] is the portion of the US Internal Revenue Code that allows for federal tax exemption of nonprofit organizations, specifically those that are considered public charities, private foundations or private operating foundations. It is regulated and administered by the US Department of Treasury through the Internal Revenue Service.