

Glossary of DAF Terms

Admissions, Memberships, Subscriptions (budget line item) – income earned as a result of the organization's programs and services to which you charge a fee, such as individual ticket sales, price charged for involvement, etc. for events attributable or prorated to the organization.

Activity period – actual dates of activities for which grant assistance is requested. Dates must fall within October 1 of any year through September 30 of the following year.

Admissions - revenue from the sale of tickets, subscriptions, memberships, etc., for events attributable or prorated to the project. If an admission is charged for this project, applicants are encouraged to include price of admission in the budget section of the application.

Appeals process - a means by which applicants may petition a reevaluation of the preliminary funding decision regarding their applications. Funding decisions based on insufficient or incorrect information resulting from something other than the fault of the applicant are legitimate grounds for an appeal. The applicant must submit justification for appeal.

Applicant - the organization registered as a Louisiana nonprofit corporation with the Secretary of State's office and/or the IRS under section 501(c). The applicant assumes legal and financial responsibility for administering a grant-funded project even if funds are passed on to another organization or individual.

Applicant cash - funds from applicant's present or anticipated accumulated resources that will be used on the proposed project.

Arts agency, arts organization – An arts organization designated by city or town as the official government arts agency, and whose mission is to develop, promote, encourage and/or present the arts (not history) to the public, insuring community accessibility and targeting diverse populations. May also be a 501(c)3 nonprofit organization with a board of directors, a minimum of three years documented programming, and with at least one full-time paid professional staff.

Artist – an individual with a career commitment to an art form or art forms and a degree of peer acceptance either as a promising emerging artist or established artist with a body of work.

Artist Statement – a short statement of one page or less, written by the artist, that provides background information and influences on the artist's body of work, overall artistic philosophy, and a brief history of the artist's career development.

Artists benefiting – the number of artists who will directly benefit from programs or services offered by the applicant. This includes the number of artists involved with the project or programming on a volunteer basis and the number of individuals who will gain knowledge or expertise as a result of the project or programming.

Artists participating – the number of artists directly involved in providing art or artistic services specifically identified with the grant activity, including the number of individual artists of a company troupe, touring group, or living artists whose work is represented in an exhibition regardless of whether the work was provided by the artist or by an institution.

Artists paid – a Participating Artist who is paid a fee for services.

Authorizing official - the person with authority to legally obligate an organization, usually the president of the board of directors.

Capital outlay – money earned or contributed for the specific purpose of building facilities or structures.

CCA – Commission on Cultural Affairs, St. Tammany Parish Government.

Capital expenditure – an addition to the value of fixed assets, as by the purchase of a new building. Funds spent for the acquisition of a long-term asset.

Chief fiscal officer - person with immediate responsibility for an applicant organization's financial management and fiscal control.

Community Arts Project – one to multiple arts activities that are participatory and emphasize collaborations between artists and other members of the public.

Community Support - the amount of money or services contributed from the community toward this project either through money, time, or planning (organizations, agencies, or individuals). Also includes the degree to which the community needs or wants the project or programming being proposed. In other contexts, may refer to letters of support encouraging and contributing to the success of this project.

Contact person - the person to contact for additional information about an application, usually the project director or person responsible for implementing proposed activities. Note: it is possible that the contact person, chief fiscal officer, and authorizing official are all the same person; however at least two persons must sign the application.

Contracted Services Revenue (budget line item) – revenue derived from fees earned through sales of services (for example, sale of workshops to other community organizations, contracts for specific services, performance or residency fees, tuition, support from foreign governments, etc.).

Corporate Support (budget line item) – cash support from businesses, corporations or corporate foundations allocated to this project or programming.

Current fiscal year/ current year - the organization's present, active fiscal year at the time of application. Current year financial figures are estimated amounts based on active budgets.

DAF – see *Decentralized Arts Funding Program*.

Dates of project activities - the dates of project activities for which grant assistance are requested.

Decentralized Arts Funding Program (DAF) - program of the Louisiana Division of the Arts, administered by Regional Distributing Agencies and Local Regranting Agencies. Provides grant funds to every parish in the state based on a per capita formula.

Deficit – the spending of more dollars than the organization takes in.

Development – cost of fundraising expenses. Includes cost of soliciting donors and costs associated with fundraising events.

Discipline - the primary focus of an arts activity as defined among the following eight fields: dance, design arts, folk life, literature, media, music, theater, and visual arts and crafts. See also *Multidisciplinary and Interdisciplinary*.

Division - the Louisiana Division of the Arts, Office of Cultural Development, Department of Culture, Recreation and Tourism, Office of the Lt. Governor, State of Louisiana.

Emerging artist - an individual with a career commitment to an art form, but lacking an extensive resume or body of work.

Endowment funds - restricted or unrestricted funds invested by the organization and secured for purposes that extend beyond the organization's annual operating cycle. Interest income or dividends from investments may be used by the organization for its annual operations and should be classified as Other Applicant Cash.

Engagement - a set of services with at least one public performance provided by an artist for a presenter and which may include additional performances and residency activities such as student performances, workshops, master classes, and lecture-demonstrations.

Entrepreneur – one who organizes, manages, and assumes the risks of a business or enterprise.

Equipment Rental and Maintenance – the expense of renting equipment or the cost of maintaining equipment already owned that cost \$1,000 or more per unit and have an expected useful life of more than one year. See also *Permanent Equipment*.

Evaluation criteria – the standards by which an application is evaluated, or the measurement of a project or other activity. Evaluation criteria are used to evaluate the total application, including the narrative, provider of services form, budget, and required attachments.

Evaluation methods – the procedures, instruments, schedule and personnel used to monitor the effects of goals, purpose or intent of a project or organization's programming.

Expenses, expenditures – costs required to implement grant activity.

Federal Employee Identification Number - an account number identifying an applicant for purposes of reporting wages and taxes to the Internal Revenue Service. May be the Social Security Number of the registered agent of the organization as reported to the Louisiana Secretary of State's office on the Annual Report.

Federal Government Support (budget line item) – cash support derived from grants or appropriations given by agencies of the federal government, such as the National Endowment for the Arts, US Department of Education, etc.

Fiscal agent – a nonprofit organization, acting on behalf of a sub-applicant, an individual artist or organization lacking legal status to be an applicant. Acts as legal applicant and agrees to submit and sign a grant application on the sub-applicant's behalf, assumes responsibility for the legal and fiscal management of funds granted for use by a sub-applicant. See *Sub-applicant*.

Fiscal agent fee - a charge for administrative services by the organization acting as the fiscal agent. Fiscal agent fees are intended to offset the cost of personnel, time and supplies used in the administration of the sub-applicant's grant only.

A standard policy published by the LDOA is that fiscal agent fees may not exceed the lesser of 8% of the total grant award or \$150 for any project.

Fiscal year - any 12-month period used for financial record keeping and reporting suited to the organization's operating cycle or programming season. Organizations should submit the most recently completed fiscal year at the time of application. Prior year financial figures are actual amounts based on audited financial records.

Folk Artist - an individual maintaining a traditional art form learned informally (orally or by example) within the artist's own traditional culture and not learned through books or classes within the performing arts (music, dance, storytelling), traditional arts and crafts, or ritual, festive, occupational and foodways traditions.

Foundation Support (budget line item) – cash from grants given by private foundations for general organizational support or for the project.

Funding year – see *Activity period*.

Genre - specific sub-categories within each discipline (for example, literature—poetry, fiction, creative, non-fiction).

Humanities – the disciplines of history, philosophy, literature, foreign languages (classical and modern) linguistics, comparative religion, ethics, archaeology, jurisprudence, art history, theory and criticism, and philosophical approaches to the social sciences.

Income – present or anticipated funds and resources required to accomplish the proposed activities (for example, revenues which are earned income, support which is unearned income, such as cash contributions and grants).

Individuals to participate - the number persons expected to be involved directly with a project or other activity. Activities include master classes, workshops, or in-school residencies (not presentations).

Individuals to benefit - the number of persons expected to receive with passive involvement the project activity, such as an audience (watching, viewing, listening, etc.). Large public events will require an applicant to estimate the number of persons to benefit.

In-kind contribution / donation – a contribution given in goods, commodities, or services rather than money, or the monetary value of time, materials and other tangible goods or services contributed free of charge by businesses and individuals. In-kind contributions may be provided by an applicant or any other organization or individual, but they must be expended only for the proposed activities and under the direct supervision of the applicant. An applicant must be prepared to substantiate in-kind contributions (for example, time records for volunteers). Reporting in-kind contributions is highly encouraged.

Insurance (budget line item) – the fee for the transfer of the risk of loss from one entity to another.

Interdisciplinary - pertaining to art works that combine more than one arts genre or discipline to form a single work (for example, collaboration between performing and visual arts). Excluded from this category is musical theater, which is a genre within the broader discipline of theater.

Letter of Intent - a signed document indicating intent to contract with individuals or organizations to provide services, usually in cases where a formal contract is contingent upon availability of funds. A letter of intent should include terms that will become a part of the contract (for example, specific services to be performed, fees for each of those services, dates of said services, locations, persons or organizations to perform the services) and should be signed by the persons authorized to sign the anticipated contract for both the contractor and applicant.

Leverage – the use of a small initial investment, credit, or borrowed funds to gain a very high return in relation to one's investment, to control a much larger investment, or to reduce one's own liability for any loss.

Local Arts Agency Support (budget line item) – funds from your local arts agency other than those from the DAF program.

Local/Parish Government Support (budget line item) – grants or appropriations from city, parish, or other government agencies given.

Local Regranting Agency (LRA) - local arts agency that administers decentralized arts funds for a given parish within a region.

Marketing - publicity or promotion costs specifically for the project. Includes costs of newspaper, radio and television advertising, printing and mailing of brochures, flyers and posters, and publicity or advertising.

Match - amount of actual cash and/or donated services estimated to fund the portion of a project not covered by grant funds. For example, a one-to-one match requirement indicates the applicant must secure one dollar for every dollar granted. DAF has no matching requirement.

Membership – See *Admissions, Memberships, Subscriptions*.

Mission Statement – a short statement that explains an organization's primary purpose.

Multidisciplinary - pertaining to engagements that combine several activities that are usually separate fields of expertise, for example, a summer arts camp that sponsors activities in dance, theater, and visual arts. A multidisciplinary series is a related succession of engagements—one dance, one theater, and one music, or a chamber music concert with a related visual arts exhibit in the lobby.

Nonprofit tax-exempt – organizations eligible to apply with IRS nonprofit tax-exemption under sections 501(c) 3 through 501(c) 10 and 501(c) 19.

Objectives - statements defining the desired outcome of proposed activities and identifying the persons to be served. Objectives should be attainable, measurable and limited to a specific time period.

Occupancy/Utilities – fees paid for the rental or mortgage of property. Utilities include water, electricity, and gas.

Organization Budget – See *Operating Funds*.

Operating funds - all funds budgeted for an organization's operations, activities, programs, and services during a fiscal year. Operating funds do not include capital funds, endowment funds, reserve funds or any other funds not allocated to the annual operating cycle of the organization.

Organizational Support – an application category through the Decentralized Arts Funding (DAF) Program that awards grants to 501(c)(3) arts organizations in Louisiana to provide operational support including staff, supplies, materials, and/or facility operations. Does not fund capital campaigns (facility improvements).

Other Applicant Cash (budget line item) – cash revenue derived from sources other than those specifically listed in the budget, such as catalog sales, advertising in programs, gift shop income, concessions, parking, investment income, etc.

Other Private Support, Fundraising (budget line item) – cash support derived from cash donations or a proportionate share of general donations allocated to a project. Does not include corporate, foundation or government contributions or grants.

Other revenue – See *Other Applicant Cash*.

Outside professional services, artistic – See *Professional Services – Artistic*.

Outside professional services, other – See *Professional Fees and Services*.

Payroll Taxes (budget line item) – taxes which an employer is required to withhold from an employee's pay or the amount paid in federal and state employment taxes directly related to employing a worker paid from the employer's own fund.

Performance Indicator – numbers and statistics reported to the Louisiana State Legislature and Division of Administration to evaluate the effective use of State of Louisiana tax funds.

Permanent Equipment - items costing \$1000 or more per unit with an expected useful life of more than one year.

Personnel/administrative – employees receiving payments for salaries, wages, fees and benefits specifically identified with the project. Examples include executive and supervisory administrative staff, program directors, managing directors, business managers, clerical staff, bookkeepers, etc.

Personnel/artistic – employees receiving payments for salaries, wages, fees and benefits specifically identified with the project. Examples include artistic directors, curators, dance masters, composers, choreographers, designers, video artists, sculptors, film makers, painters, poets, authors, graphic artists, actors, dancers, singers, musicians, teachers, puppeteers, etc.

Personnel/full time - employees or volunteers who work at least 35 hours per week for at least 48 weeks per year.

Personnel/part time – employees or volunteers who work fewer than 35 hours per week.

Personnel technical/production - employees receiving payments for salaries, wages, fees or benefits specifically identified with the project for technical management and staff services. Examples include: technical directors, wardrobe, lighting and sound crew, stage managers, exhibit preparers, video and film technicians, etc.

Postage and Shipping (budget line item) – the cost of mailing envelopes and packages.

Presenter - an organization that presents for public performance artists/companies in programs that have been produced elsewhere. A presenter "buys" a packaged tour from artists/companies or professional managers of those artists. The presenter provides the space and technical support, promotes the event to the community and pays the artist a fee.

Prior year (FY 2006) - an organization's most recently completed fiscal year at the time of application. Prior year financial figures are actual amounts based on complete financial records.

Production (budget line item) – the expenses involved in producing events, mounting exhibits, or other artistic efforts.

Professional artist - an individual with a serious career commitment, degree of peer acceptance and a substantial and developed body of work.

Professional development (budget line item) – the training required for maintaining a career path or any professional continuing education.

Professional Fees and Services (budget line item) – payments for non-artistic services to firms or persons considered full- or part-time employees of an applicant, such as consultants or employees of other organizations. Examples include project directors, managing directors, business managers, clerical staff, bookkeepers, etc.

Professional Services—Artistic (budget line item) – payments to artists or arts organizations not considered full- or part-time employees of an applicant. Examples include: artistic directors, curators, dance masters, composers, choreographers, designers, video artists, sculptors, film makers, painters, poets, authors, graphic artists, actors, dancers, singers, musicians, teachers, puppeteers, etc.

Project Assistance - an application category through the Decentralized Arts Funding Program that awards grants for support of a specific arts project.

Project director - person with immediate responsibility for implementing project activities.

Projected year (FY 2008) - an organization's next fiscal year. Next year's financial figures are projected amounts based on budgets which have been approved by an organization's board of directors or governing authority at the time of application.

Provider of Services Form - the page of the application seeking information on the project director, and the artists or other person(s) hired or engaged to implement the grant, the services to be provided, the fee for those services and the qualifications of the individual or group. This page may be photocopied.

Regional Distributing Agency (RDA) - a local arts agency that administers the Louisiana Decentralized Arts Funding Program for a multi-parish region of the State.

Regional/Multi-State Support (budget line item) – cash support from statewide organizations, agencies of state government, or multi state consortia of state agencies, or U.S. regional organizations, such as Southern Arts Federation.

Reserve – an amount of capital held back from investment in order to meet probable or possible demands.

Rural - parish with 100,000 or fewer residents or a city with 25,000 or fewer residents.

Salaries/Wages/Benefits – Administrative (budget line item) – salaries and benefits paid to permanent employees of an organization, either full- or part-time, in executive and administrative levels. Benefits include paid leave, retirement, health care, etc.

Salaries/Wages/Benefits – Artistic (budget line item) – salaries and benefits paid to artistic employees of the organization, either full-or part-time.

Salaries/Wages/Benefits – Technical/Production (budget line item) –employees receiving payment for technical management and staff services.

Sample of work – a selection of an individual or organization's body of work evidencing artistic merit of the artists providing programming or the diversity of the programs offered. This may be a scrapbook, CD-ROM of photos and/or music, DVD, reports documenting projects, artist samples, staff resumes, brochures/marketing materials, and letters of recommendation and support.

Series of related events - a project composed of two or more exhibitions or performances which, taken as a whole, are necessary to achieve the project's goals and objectives. Events that occur simultaneously, consecutively or within the same venue are not "related" unless individually they provide a necessary component toward the realization of the project's goals and objectives.

Site - the actual location of proposed activities.

Space rental - payments for rental of space specifically identified with a project (for example, offices, rehearsal halls, theaters, galleries).

Special populations – minorities, children, elderly, disabled, or economically deprived persons, or those in rural and isolated areas.

Stabilization – funds to be used for organizations to expand ongoing operations.

State, Louisiana Division of the Arts (includes DAF) (budget line item) – any funding granted during the last fiscal year from the Louisiana Division of the Arts or your local Decentralized Arts Funding Program.

State, not LDOA (budget line item) – cash support derived from grants or appropriations given by agencies of state government or multi-state consortia of state agencies.

Sub-applicant - an individual artist or organization lacking legal status to be an applicant who makes arrangements for another organization to act as its legal applicant. The fiscal agent agrees to submit and sign a grant application on the sub-applicant's behalf and to pass on such grant funds for project implementation. In such cases the applicant remains legally and financially responsible for the use of grant funds.

Auditors generally will not provide an "unqualified" financial audit statement for an applicant who acts as fiscal agent for a sub applicant unless the sub applicant's financial records and related activities are also audited. See Fiscal Agent.

Supplies – supplies and materials include consumable supplies, raw material for the fabrication of project items. Includes items costing less than \$500 per unit.

Surplus/Deficit (budget line item) – an excess of dollars at the end of a fiscal year.

Target Audience – the primary group your activity is aimed at appealing to. Categories are: general audience, children 3-18, students PK-12, college students, or a special population (identify).

Technical Assistance – professional advice and assistance provided in the areas of organizational development, gaining nonprofit status, long-range planning, professional development, grantsmanship, project design, planning, evaluation, specific arts programming, etc.

Technology and Communications (budget line item) – the cost of phone, internet, fax and any additional equipment need for the communications of an individual or organization.

Technology – the cost of phone, internet, fax, and any additional equipment needed for the communications of an individual or organization.

Total Cash Revenue - (budget line item) represents all cash income that in support of the organization's operations, programs and services. This number should match Total Expenses for the projected year.

Tour – two or more engagements at different sites, in different communities, contracted through any number of presenters included in one trip away from the artist's home base. Engagements within the artist's home base do not constitute a tour.

Travel, Mileage (budget line item) – costs directly related to travel specifically identified with a project (for example, fares, lodging, food, tolls, auto rental, mileage allowance for private vehicles, tips and per Diems).

Underserved population - people who genuinely lack access to arts programs, services, or resources for geographic, economic, cultural, social, physical, or other demonstrable reasons. The term "population" can refer to a group of people with common heritage, regardless of whether they live in the same area.

Urban – a parish with more than 100,000 residents or a city with more than 25,000 residents