



Administration Manual 2009-2010

Index

Introduction/Purpose.....	2
Funding Restrictions.....	2
Grant Agreement.....	3
Exhibit A - Disbursement of Grant Funds.....	4
Expenses - Allowable operating expenses.....	4
Units of Service Invoice and Required Documentation.....	5
Making Changes to the Grant Agreement.....	5
Exhibit B - Project Evaluation Report.....	6
Audited Certified Financial Statements.....	7
Insurance Requirements/BCC Evaluation.....	9
Acknowledgement of Grant Funds.....	10

Introduction

This manual is designed to assist grantees receiving general operating and project support in managing their grant activity consistent with the grant agreement, Broward Cultural Council guidelines and policies, and the Broward County Administrative Code. Grant programs covered by this manual include the:

Challenge Grant Program
Cultural Diversity Program
Cultural Tourism Program
Design Arts Program
Education and Community Development Program
General Operating Program
Major Cultural Institution Program
Mini-Grant Program
Regional Organization Program

The manual provides some background for requirements contained in each grant agreement. Various references are included to assist grantees in managing their grant funds effectively. In the event of inconsistency, the terms of the grant program guidelines contained in Chapter 29, Part II, of the Broward County Administrative Code and the applicable grant agreement shall prevail.

Grantees should become thoroughly familiar with the grant guidelines contained in the manual for the grant program through which funds were granted. Guidelines differ among the grant programs and may differ from year to year.

It is suggested that grantees keep the guidelines in a file with the grant agreement and this manual in order to have a complete set of documents governing the grant.

Grant funds are to be used for the promotion of cultural arts. For purposes of these grants, cultural arts means any and all cultural disciplines, which include, but are not

limited to: music, dance, drama, theatre programs, creative writing, literature, architecture, painting, sculpture, folk arts, photography, crafts, public media, history, archaeological and natural science museums; and the execution and exhibition of other allied major cultural forms.

Funding Restrictions

General Restrictions

These funding restrictions are applicable to all Cultural Council grant programs unless such expenditures are specifically authorized in specific program guidelines.

Grant funds may not be used for:

- ◆ Expenses incurred or obligated prior to or after the grant period
- ◆ Capital construction or real property
- ◆ Any interest, reductions, deficits, loans, fines, penalties or cost of litigation
- ◆ Prize money, scholarships, awards, plaques, certificates or contribution
- ◆ Benefits and projects planned primarily for fundraising purposes
- ◆ Entertainment and promotions including related expenses such as reception, food, beverages, flowers, and T-shirts
- ◆ Projects or organizations whose primary purpose is not secular and programs where the primary effect of funding would be to support a religion
- ◆ Travel
- ◆ Admissions to cultural programs, exhibits or Performances

- ◆ Telemarketing
- ◆ Matching funds for another BCC grant Administration
- ◆ Projects that are restricted to private participation, including those programs which would restrict public access on the basis of race, gender, creed, national origin, age, disability or habitat
- ◆ Any expenditure not authorized by Section I-90 Broward County Code of Ordinances

Cultural Tourism Program Funding Restrictions

In addition to the general restrictions, funds awarded under the Cultural Tourism Program may not be used for:

- ◆ Annual operating expenditures not directly related to the activity or project
- ◆ Professional legal, medical, engineering, accounting, or auditing services
- ◆ Salaries of regular full-time administrative staff or supplements for the salaries of existing administrative staff
- ◆ Capital improvements, including but not limited to new construction, renovation, restoration and installation or replacement of fixtures in the permanent facility of the organization
- ◆ Tangible personal property including but not limited to copy machines, typewriters, light fixtures, musical instruments, other equipment, and permanent collections

Education & Community Development Program Funding Restrictions

In addition to the general restrictions, funds awarded under the Education and Community Development program may not be used for:

- ◆ Administrative Costs
- ◆ Transportation
- ◆ Equipment in excess of 15% of the project Budget
- ◆ Space Costs for facilities used by eligible applicants or collaborators in the normal course of their operations
- ◆ Any expenditure not authorized by Section I-90 Broward County Code of Ordinances

Challenge Grant Program

Part B - Cultural Facility

In addition to the general restrictions, funds awarded under the Challenge Grant Program, Part B - Cultural Facility may not be used for:

- ◆ Debt reduction
- ◆ Planning dollars, including the development of architectural, engineering, and other technical services necessary to carry out the project
- ◆ Feasibility studies
- ◆ Operational support (i.e. salaries and supplies not directly related to the project).

Grant Agreement

The **Grant Agreement** is the legal instrument by which Broward County has

agreed to pay out the grant monies that have been awarded to your organization.

Read the Grant Agreement and know what is required. Failure to comply with requirements of the grant agreement could jeopardize grant funding.

Large organizations, artist projects, and governmental entities usually involve several people, offices or divisions in the administration of a grant project.

The contact person for the grant project should make sure that a copy of the grant agreement is provided to these people: finance, auditor, public relations/marketing, programming, collaborators, etc.

It is the contact person's responsibility to coordinate the dissemination of information concerning the grant project within the grantee organization or project staff.

Exhibit A - Disbursement of Grant Funds

Grant funds will be disbursed by the County only after the grant agreement has been signed and certified **by all parties**. Payment of all grants is on a reimbursement basis. The County will pay the grantee for services actually rendered and correctly invoiced as specified in Exhibit "A" of the grant agreement. **All** costs for which funds are requested must be incurred during the term of the agreement and consistent with Exhibit "A" of the agreement and any approved grant change. Note that all costs used to document matching funds must be incurred during the term of the agreement.

Expenses

Items defined below are allowable operating expenses, but some may apply only to matching funds, not to the County grant monies. **Check the guidelines for the specific grant program.**

Personnel Administrative - Payments for salaries, wages, fees, the contractor's portion of FICA and withholding taxes, and benefits specifically identified with the program/project, for executive and supervisory administrative staff, program directors, managing directors, business managers, press agents (PR), fundraisers, and clerical staff such as secretaries, typists, and bookkeepers. These are employees of the grantee organization.

Personnel Artistic - Payments for salaries, wages, fees, the contractor's portion of FICA and withholding taxes, and benefits specifically identified with the program/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. These are employees of the grantee organization.

Personnel Support - Payments for salaries, wages, fees, the contractor's portion of FICA and withholding taxes, and benefits specifically identified with the program/project, for technical management and staff, such as technical directors, wardrobe, lighting and sound crew, stage managers, stage hands, video and film technicians, etc. These are employees of the grantee organization.

Outside Professional Services Artistic - Payments to firms or persons for the 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 program/project. These may include 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, etc., serving in a non-employee/non-staff capacity.

Outside Professional Services Support-

Payments to firms or persons for non artistic services or individuals who are not normally considered employees of “Applicant,” but are consultants or the employees of other organizations whose services are specifically identified with the program/ project.

Space Rental - Payments for rental of office, rehearsal, theatre, hall, gallery, and similar spaces.

Marketing-All costs for marketing/publicity/promotion specifically identified with the program/project, but does not include payments to individuals or firms which belong under “Personnel” or “Outside Professional Services.” Included are costs of newspaper, radio, and television advertising; printing and mailing of brochures, flyers, and posters; and space rental when directly connected to fundraising or promotion.

Equipment - Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples include computers, tools, sound and lighting systems, sets, costumes, and display systems.

Remaining Operating Expenses - All expenses not entered in other categories and specifically identified with the program/project. These include scripts and scores, lumber and nails, electricity, telephone, facsimile, storage, postage, photographic supplies, art supplies, publication purchases, sets and props, equipment rental, insurance fees, trucking, shipping, and hauling expenses.

Units of Service Invoice

√ Consistent with the Broward County Prompt Payment Ordinance (No. 89-49), the County will pay the grantee **within thirty calendar days of receipt of a proper invoice.** To be deemed proper, all invoices must comply with the requirements set forth in the grant agreement and must be submitted on the form

pursuant to instructions prescribed by the County.

√ Payment may be withheld for failure of the grantee to comply with a term, condition, or requirement of the grant agreement. Grantee must submit all documentation required in Exhibit “A” of the grant agreement.

√ No invoices will be accepted for payment after 60 days beyond the term of agreement (Article 4 of the grant agreement.)

√ Grantees are required to maintain complete and accurate accounting and service records for a period of three years. If the County has not accepted the audited certified financial statements for a specific fiscal year, records must be maintained beyond the three year period until the audit matters are resolved and accepted by the County. All revenues and expenses related to the service/project should be recorded.

√ A copy of the Units of Service Invoice and instructions for completion are provided in the forms section of this manual. Please use it as a master copy to make copies for billing purposes. Use only good quality copies for billing. A copy of your invoice with all the required constant information can be prepared. Contact Susan Schultz, Financial Analyst at (954) 357-6704 to request this service.

√ The scope of service stated on the invoice must correspond precisely to the scope of service defined in Exhibit “A” of the grant agreement. The information provided on maximum units of service and the cost per unit also must correspond precisely to the information provided in Exhibit “A” of the grant agreement.

√ Grantees will be paid for those units actually delivered, correctly invoiced and documented at the unit price as specified in Exhibit “A” of the grant agreement.

√ If the grant requires a cash match, the Grantee’s invoice submission must include documentation of the grant expenditure and the cash match expenditure. All expenditure documentation must clearly relate to the grant project.

√ Grantee's invoice to the County must be certified by the grantee's Executive Director or authorized officer. Invoices must be signed in **blue ink** in order to be able to distinguish original signatures from copies.

√ No payment will be made for the cost of goods or services incurred prior to or after the term agreement stated in Article 4, or if the agreement was executed by the County subsequent to the beginning of the term of agreement, no payment will be made for goods or services incurred prior to the date of execution by the County.

See Exhibit "A" of the grant agreement for documentation required with an invoice.

Questions- If you have questions concerning preparation of a Units of Service Invoice or the processing of an invoice for payment, call Susan Schultz, Financial Analyst at (954) 357-6704. Please understand that incomplete, inaccurate, or inappropriate invoices cannot be processed for payment.

Making Changes to the Grant Agreement

All changes to the grant program should be submitted on a **Grant Change Request Form** prior to their implementation.

The grant agreement has been written using the most current information available at the time of preparation. In most cases, changes should not be necessary, and are not encouraged. If, however, change is necessary, there are strict procedures which must be followed. No change may be made to any of the information included in Exhibit "A" of the agreement without prior written consent.

Depending on the nature of the change needed, one or more levels of approval within county government (i.e. Director, Cultural Division; Broward Cultural Council; Broward County Board of County Commissioners) may be necessary.

All changes should be submitted on a Grant Change Request form (see Forms section of this manual for a copy) **prior to their implementation.**

Upon written request by the GRANTEE, the Contract Administrator may approve changes in the categories of expenditures listed in Exhibit "A."

Depending on the change, and pursuant to the Broward County Administrative Code, Section 29.17(f)(2), the Broward Cultural Council or the Contract Administrator may approve changes to the scope of services, project description and unit of services provided that the total grant awarded remains unchanged, the revisions are consistent with the grant application and the grant guidelines, and the revisions do not diminish the quantity or quality of service to be provided.

Changes to the Scope of Services or categories of expenditures pursuant to this Article shall be in writing, signed by the GRANTEE and the Contract Administrator. Some changes may be made by written amendment.

Notification of Approval/Denial

The grantee must state clearly the reason for any requested change. The grantee will be notified, either through a signed copy of the form or by letter of approval/denial of the request. If an amendment to the grant agreement is necessary, the grantee will be informed of this also.

Questions

Call the Grants Administrator at (954) 357-7502.

Exhibit B - Project Evaluation Report

Due **thirty (30)** days after the completion of the grant activity or grant period.

The Project Evaluation Report is Exhibit “B” of the grant agreement and will be utilized by the Broward Cultural Council to monitor the success of the grant.

One (1) copy of the Project Evaluation Report, Exhibit “B”, shall be filed with the Cultural Division **no later than thirty (30) days after the completion of the project/activity, or grant period specified in Exhibit “A”**.

See Article 2 of the grant agreement. Copies of project evaluation reports for the different grant programs are also provided in the forms section of this manual in addition to being attached to the executed agreement.

Extension and/or Waiver of the Deadline for Submission.

If a grantee is unable to submit a project evaluation report within the 30 day period specified in the grant agreement, the Director of the Cultural Division may approve an extension for a period of 15 days. If the project evaluation report has not been submitted by the expiration of the 15 day extension, it will be necessary for the grantee organization to request, **in writing**, a waiver of the deadline from the Broward Cultural Council.

Such request will be placed on the agenda of the next BCC meeting at which time the grantee must present the completed project evaluation form with required attachments. Requests for waivers should be submitted before the first Tuesday of each month since it is necessary for the BCC Executive Committee (meets the third week of the month) to approve items for the Council agenda.

Failure by the grantee to meet these requirements shall disqualify the grantee organization for a grant within the next

Broward County annual cultural grant period, and may impact future awards until project evaluation report requirements have been met.

Note: Timely Submission of Project Evaluation Report Exhibit “B” is Important. Project Evaluation Reports for general operational support, in most instances, are due no later than October 30 (30 days the end of the grant period). Filing this report late can effect your ability to apply for a subsequent grant. For example, the deadline for the Regional Organization Program (ROP) and Major Cultural Institutions (MCI) is November 15.

Grantees who are planning to apply for a ROP/MCI grant, and who have not met the submission requirements for the Project Evaluation Report, **will not qualify** for consideration under the ROP/MCI guidelines.

Photographs

Each grantee organization is required to submit a minimum of two, high quality, color or black and white photographs and/or electronic/digitized images (preferred) that clearly document the grant activity. Images submitted with project reports become part of a collection of pictures available for use in the various publications by the press, Convention and Visitors Bureau and Cultural Division.

It is to your advantage to make images of your activity available so that the public is aware of your programs and projects and understands how public monies are being utilized for the benefit of county residents and tourists.

Audited Certified Financial Statements

Any grantee receiving cultural grant funds in any one County fiscal year must submit an Exhibit B, with all required information, including financial information, no later than 30 days after completion of the project.

Grantees (excluding governmental entities) receiving in excess of \$25,000 in cultural grants from the County in any one County fiscal year are required to submit annual certified financial statements on the financial condition and activity of their organization pursuant to the executed agreement. **Grantees who are governmental entities** receiving in excess of \$5,000 in cultural grants from the County in any one County fiscal year are required to submit annual certified financial statements on the financial condition and activity of their organization pursuant to the executed agreement. Financial statements are to be prepared in accordance with Generally Accepted Accounting Principles (GAAP).

Grantees to the **Design Arts Program (DAP)** and **Individual Artist** category awardees to the **Education and Community Development Program (ECD)** receiving funding in any one fiscal year are exempt from the annual certified financial statement requirements for that fiscal year, but must document expenditures in accordance with the requirements of the specific grant program and grant agreement(s).

It is necessary to account for all revenues (grant and matching funds) relating to the project classified by the source of the revenues and all expenditures relating to the project classified by the type of expenditures as set forth in Exhibit "A" of the grant agreement. **For a check list of the requirements for the certified, audited financial statement, please see page 13 in this manual.**

Copies of all Broward County cultural grant agreements for that fiscal year should be provided to the auditor. An organization might have grant agreements through two or more cultural grant programs, each with different requirements. Grantees should also provide a copy of the grant program guidelines and this manual or other instructions to the auditor. A non-profit grantee should seek an accountant/auditor's advice in setting up grant

financial records. *Governmental entities should seek advice from the entity's internal auditor.*

Grantees are urged to discuss the requirements with the auditor in advance to assure that there is a clear understanding of financial statement requirements and that a good audit trail exists.

FINANCIAL STATEMENT DUE DATES:

√ Non-Profit Organizations - **within 120 days** of their fiscal year end.

√ Governmental Entities - **within 180 days** of their fiscal year end.

NO EXTENSIONS WILL BE GRANTED

FOR GOVERNMENTAL ENTITIES.

Mail **TWO copies** to the attention of the Financial Analyst.

If a grantee needs assistance in securing the services of an auditor, the ArtServe staff, at (954) 462-9191, may be of assistance in suggesting an accounting firm that has agreed to work with cultural organizations at a discounted rate.

Requests for Extension or Waiver of the Specified Period for Submission of Audits

If a grantee is unable to file audited certified financial statements to the County within the prescribed 120 days after the end of the grantee's fiscal year, the Contract Administrator, (Director of the Cultural Division) may approve a written request for an extension of 30 days beyond the 120 day period specified in the grant agreement. A Grant Change Request form should be used in requesting an extension.

Note: Organizations whose fiscal year is January 1 through December 31 historically have been the ones that have a problem each year in meeting the

requirement for an audit in 120 days, due to auditors being so busy with tax returns until after April 15. It is suggested that the fiscal year not be the same as the calendar year. If an organization wishes to change its fiscal year, it should consult its certified public accountant for the necessary procedures.

If the organization is unable to file required financial statements and/or a special report by the end of the extended period, the Broward Cultural Council may approve a written request for an additional 30 day extension (120 days in grant agreement + 30 day extension from Contract Administrator + 30 day extension from BCC).

Grantees receiving extensions as provided above will be considered in compliance with Article 9 of the grant agreement unless it fails to file the required annual financial statement within the extended period.

Penalty: Failure to submit acceptable annual financial statements in accordance with any executed agreement will result in the cessation of all payments on all cultural grant agreements the grantee may have with the County, as of the date the statements become overdue. Grantees failing to file annual financial statement as required in Article 9 of the grant agreements will not meet general eligibility requirements for applying for cultural grants until they are in compliance.

Any payments already made may be subject to return to the County if: Adequate certified, audited financial statements required by those grant agreements are not submitted as required, OR If the payments are later shown not to be properly billed or expended.

Potential Remedy - Request a waiver of the deadline for filing financial statements from the Broward County Board of County Commissioners. The Cultural Council may make a recommendation to the Board of

County Commissioners concerning approval/disapproval of the waiver request.

Questions - Call the Grants Administrator at (954) 357-7502 or the Grant Financial Analyst at (954) 357-6704.

Insurance Requirements

If insurance is required by the County's Risk Management Division, Contractor shall furnish a Certificate of Insurance or endorsements evidencing the insurance coverage specified by the grant agreement and such Certificate of Insurance shall be attached and incorporated as part of the grant agreement. Such required Certificate shall be provided prior to Contractor beginning performance of work under the agreement. The Certificate must name the Broward County Board of County Commissioners as an additional insured. The County requires a 30 day written notice of cancellation. Failure to provide an up-to-date, or renewed Certificate could delay the execution of the grant agreement until insurance requirements are met.

BCC Evaluations

Members of the Broward Cultural Council (BCC) and/or review panelists attend grantee programs, exhibitions, events, etc. to evaluate funded projects. Evaluation Reports from BCC members are appended to subsequent grant applications submitted by grantee organizations and reflect the evaluators' opinions of the competence of the grantees and the quality of projects administered by the organizations. Evaluations by the Council members and review panelists are based on:

Project Quality

√ The extent to which the project demonstrates substantial merit in its discipline, giving emphasis to excellence

√ The extent to which the project meets professional standards in its discipline (if a festival, general professionalism demonstrated throughout)

√ The extent to which the project sustains and advances the discipline, and endeavors to enlarge its audience

√ The extent to which the project demonstrates creativity and innovation (if applicable) and the response to a community need (if applicable).

Project Effectiveness

√ The approximate number of people attending the project on the date monitored

√ The extent to which the project has grown or improved since it was last monitored

√ Forms of marketing for the project personally observed by the evaluator

√ The extent to which the project met the evaluator's expectations as derived from the original grant application

√ Correct use of the BCC attribution statement and Broward County logo (The Broward County logo is now the preferred image ... *do not use the Cultural council logo or the old Broward County logo with the sandpiper birds*)

√ Did the project take place on the date advertised

√ Did the project begin on time

√ Was the content of the project consistent with its marketing

√ Did the project meet the expectations created by its marketing

√ The evaluator's opinion of the strengths/weaknesses of the project

√ Other comments by the evaluator

Council members and members of review panels will register with the grants section to evaluate at least four projects during the year. Cultural Division staff may visit both the project and/or the grantee organization's offices to conduct site visits.

The grants section will provide grantee organizations with the names of project evaluators, their mailing addresses, and telephone numbers.

Grantee organizations are responsible for advising evaluators and staff conducting site visits in a timely manner of the date, place, and time of each project activity and must accommodate evaluators or staff conducting site visits by making arrangements for them to attend project activities for the purpose of project evaluation.

Questions

Call the Grants Section at (954) 357-7530

Acknowledgment of Grant Funds

The Correct Use of County Logos and Attribution in Printed Materials - Grantees must adhere to all provisions of the grant contract giving appropriate attribution to the Broward County Board of County Commissioners and other participating grantmakers (e.g. Cultural Tourism Program).

Failure to use the correct attribution to the County in your printed publication/publicity materials could be detrimental to future funding.

It is not acceptable for grantee organizations to substitute their own version of the attribution

statement or simply to display the County logo without the attribution statement.

When panelists review grant applications, they apply a criterion under Organizational Merit that states, “successful administration of prior county cultural grants including compliance with required attribution.”

DO NOT state that the project is “sponsored” by the County or the Council. Please adhere to the statements provided herein.

Acknowledgment of Grant Funds (continued)

Broward Cultural Council policy requires that all grantees use the County logo and written acknowledgment for cultural grants as listed below.

Cultural Tourism Program

(such as flyers, programs, brochures, press releases, newsletters, direct mail, sponsor recognition signage, etc.)

Funding for this event is provided in part by the Broward County Board of County Commissioners as recommended by the Broward Cultural Council and the Greater Fort Lauderdale Convention & Visitors Bureau.

With the exception of press releases, display both the Broward County and CVB logos.

Required for:

Education and Community Development

Cultural Diversity Program

Design Arts Program

General Operating Program

Mini-Grant Program

Major Cultural Institution Program

Regional Organization Program

Challenge Grant Program

Funding for this organization is provided in part by the Broward County Board of County Commissioners as recommended by the Broward Cultural Council.

With the exception of press releases, display the Broward County logo.

**DO NOT CHANGE COLORS,
RECREATE OR EDIT THE LOGO IN
ANYWAY - IT IS COPYRIGHTED.**

If a logo is needed, contact the Cultural Division who in turn will work with the office of Public Information/Graphics Office for either a camera ready copy or an electronic file.