

Glossary of Terms

501(c)3 Corporation – A not-for-profit (nonprofit) tax-exempt corporation, designated as such by the Internal Revenue Service. For further information call the IRS at 1.800.829.5500.

ADA – The Americans with Disabilities Act. The act requires all arts organizations to make their programs, services and activities, including employment, accessible to qualified persons with disabilities. ADA applies whether or not an arts organization receives federal funds.

Admissions – Revenue from the sale of admissions tickets; number of people attending each event multiplied by the ticket cost equals the admissions income.

Applicant Cash – Funds from accumulated resources (including carry-forward from previous fiscal year) that applicant has budgeted for this project/program year only.

Applicant/Organization – The official organization name as listed on the 501(c)3 application, unless using a DBA (doing business as) name. Please refer to the organization by the name most used in association with the organization.

Authorizing Official – An individual in your organization who is legally authorized to obligate the organization to contract. For most organizations this would be the president or treasurer of the board of directors. The Authorizing Official may be different from the Contact Person.

Board of Trustees – Boards of Trustees (or Directors) are charged with the governance of nonprofit organizations. They exercise a legal and fiduciary responsibility on behalf of the nonprofit organization.

Capital Expenditures – The costs of permanent equipment, construction and repairs that increase the value or useful life of buildings or equipment. Includes endowments and reserve accounts.

Cash Reserve – Accumulated resources, including carry-forward from previous fiscal years. Cash reserves do not have to be spent in the current fiscal year. Cash reserves help to provide fiscal health to the organization and are considered a capital asset.

Concessions – A subsidiary business maintained and operated on an ongoing basis by the applicant organization. Examples include gift shops, and food and beverage services.

Congressional Districts – Determined by the organizational business address or home address for individual grantees. Contact your county clerk or local election board for this information, or go to nvculture.org/nevadaartscouncil/grants/grants-information/.

Contracted Services – Includes the sale of workshops, classes or other professional services performed by the applicant organization for other community organizations; government contracts for performance, touring or residency fees.

Corporate Support – Cash contributed by businesses or corporations (not from individuals or foundations).

Division of Local, State or Federal Government – A public organization or entity whose staff is paid by an agency of the local, state or federal government. Tribal governments may choose this designation.



Entertainment Costs – Hospitality, reception and amusement activities, beverages or gratuities.

Equipment (non-permanent) – Anything less than \$5,000 and a useful life of less than 2 years.

Equipment (permanent) – Anything with a useful life over 3 years.

Executive Director – A staff person who is the CEO (Chief Executive Officer) of your organization.

Fines and Penalties – Costs resulting from violations or failure of the organization or individual to comply with federal, state or local laws and regulations.

Fiscal Agent – A qualified nonprofit, tax exempt organization, which is jointly responsible with the applicant for administering NAC grant funds. The Fiscal Agent must sign the grant application, Terms and Conditions, Cash Request Forms, and the Final Evaluation Report.

Fund Raising – An organization's hard cash cost to raise money from individuals and businesses in the community. Such efforts are different from program related activities, and are, in general, ineligible for NAC support.

Grant Year – NAC is an agency of the State of Nevada and therefore follows the state's fiscal year calendar. All annual grants have a grant year of July 1 – June 30 of the following year. Quarterly and rolling grants have specific grant periods listed in their applications.

Independent Sector – A national organization, provides current volunteer time/value per state. Check http://0.independentsector.org/volunteer_time?s=volunteer%20value for current rates.

Indirect Costs – Indirect costs are defined as the expenses of doing business that are not readily identified with a particular grant or project. They may include administration, personnel, or other allowable expenses.

If indirect costs are requested, they must be requested at the time of application. A federally-negotiated rate agreement must be provided in the support materials. If no federally-negotiated rate agreement is in place, organizations may request an indirect rate of 10%.

Indirect costs may not be requested on Partners in Excellence, Professional Development, Artist Residency Express, Nevada Circuit Rider or Living Traditions Rolling grants.

In-Kind Contributions – In-kind (non-cash) contributions demonstrate both community support and the true cost of producing a program or project or operating a nonprofit arts/cultural organization. In-kind contributions are provided by volunteers or outside parties. Donated goods and services must be necessary to the organization; that is, they are goods or services with

cash value which the organization would have to purchase if not donated. An example of an in-kind contribution is a venue provided free of charge, but which would normally be rented for cash.

Interest – Interest paid on borrowed capital, however presented.

Marketing/Promotion – All costs for marketing, publicity and promotion specifically identified with the organization's efforts to tell the community about its programs and service; include cost of website, social media, newspaper, radio and television advertising, and printing and mailing of brochures, flyers and posters.

Mission Statement – A statement of purpose formulated by an organization as part of its organizing charter and providing specific direction for the organization's programs, services and activities. The mission statement should provide a structure for meaningful evaluation of the organization's effectiveness.

Nevada Residency –Residency in Nevada for no less than 12 months prior to the application deadline.

Operating Costs – Costs to the applicant organization not entered in other categories; including scripts, royalties and scores, building materials, utilities, storage, postage, interest charges, photographic supplies, rental of sets, props and equipment, subscriptions, insurance fees, shipping and hauling expenses, and fund raising expenses. (Note: Not all are allowable expenses for NAC grants.)

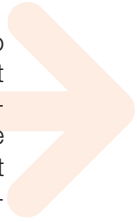
Organization or Project Goals – Desired results or conditions consistent with a Mission Statement.

Other Private Support – Revenue derived from cash contributions, including those by individuals and gross receipts from fund raising events. Does not include corporate, foundation or government grants.

Other Revenue – May include income derived from catalogue sales, advertising space in programs, gift shop income, concessions and promotional items.

Other Unallowable – Legal fees, litigation costs, debt collections costs, donations interest, scholarships, student work or awards, cash prizes, losses on other grant agreements, fund raising costs (defined as the money you spend in order to raise money).

Outside Fees & Services: Artistic – Payments to firms or persons for the artistic services or consultant services of individuals who are not considered employees of applicant organizations and whose services are specifically identified in the application. Examples: guest professionals such as artistic directors, jurors, conductors, curators, dance masters, composers, choreographers, visual and performing artists, etc.



Outside Fees & Services: Technical – Payments to firms or persons for the technical and production services by other persons who are not considered employees of the applicant organization. Examples are lighting crews, stage managers, costume crews, art packers, installers, preparators and other contractors.

Personnel: Administrative – Payments for employee salaries and benefits of executive and supervisory administrative staff, program directors, managing directors and support staff.

Personnel: Artistic – Payments for employee salaries and benefits for artistic directors, conductors, curators, composers, choreographers, designers, visual, performing and literary artists.

Personnel: Technical – Payments for employee salaries, wages, and benefits, as well as production specifically identified within the application for technical management such as: technical directors; wardrobe, lighting, sound, and stage crews; video and film technicians; and exhibit preparators.

Primary Contact – The person to contact for additional information about the application; not necessarily the same as the Authorizing Official.

Public Component – An activity of a project that is advertised and open to the general public, typically without charge.

Race/Ethnicity Identification – The National Endowment for the Arts requires all grantees to provide race/ethnicity identification. An Organization's identification is determined if: (a) majority of board and/or staff is members of an ethnic or racial group, and (b) the involvement with an ethnic community is demonstrated. For Project/Program Identification, the artists involved must clearly emphasize a culture or tradition.

Rehabilitation Act of 1973, Section 504 – Mandates that no otherwise qualified individual with a disability shall, solely by reason of his/her disability, be excluded from participation in, be denied the benefits of or be subjected to discrimination under any program or activity receiving federal financial assistance.

Space Rental Payments – Specifically identified with the rental of office, rehearsal, performance, theatre and exhibition space.

Travel – All costs for travel of an individual or individuals specifically related to the application, not including expenses connected with trucking, shipping or hauling. Identify the purpose of the trip. Find GSA rates at gsa.gov.

Questions?

Please call or email:

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