Connecticut Office of the Arts

DECD
State of Connecticut
Department of Economic and
Community Development

CONNECTICUT ARTS ENDOWMENT FUND APPLICATION

Deadline: Received by Thursday, December 15, 2011

Send completed application to: David Bahlman, Director of Culture, Connecticut Arts Endowment Fund, Department of Economic and Community Development (DECD), Connecticut Office of the Arts (COA), One Constitution Plaza, 2nd Floor, Hartford, CT 06103

EVERY BLANK MUST BE FILLED IN (OR INDICATE N/A) IN ORDER FOR THIS FORM TO BE CONSIDERED COMPLETE AND READY FOR REVIEW.

APPLICANT INFORMATION

Federal Employer ID #_____ Date of Non-Profit Incorporation in CT _____

Organization Official Name _____

Organization Also Known As (if different from Official Name) _____

Street Address or Location _____

Mailing Address (if different) _____

City/State/Zip _____

Telephone _____ Fax _____

General Organization E-mail _____

Website Address _____

Executive Director_____

Email _____ Telephone/Extension _____

Application Contact Person_____ Title_____

Email* _____ Telephone/Extension _____

* Required - all notices regarding applications will be sent by email ONLY to contact person.

SIGNATURE

Under penalties of perjury, I declare that I have examined information contained in the application for this grant and accompanying documents and, to the best of my knowledge and belief, they are true, correct and complete, and I am in fact eligible for funding under this grant program. I am aware that the submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing of false public record and/or forfeiture of any funding awarded under this program. I further declare that I have reviewed the Connecticut Office of the Art's Grant Overview Guidelines and acknowledge that it is my responsibility as a grant applicant to become familiar with these guidelines and that failure to comply could result in ineligibility for the grant program. I understand that should I have any questions regarding these guidelines, I may contact DECD. I further understand that all documents submitted become the property of DECD.

Printed Name _____ Title _____

Signature _____ Date _____

CONTRIBUTIONS WORKSHEET

Enter figures in each column for the reporting years coinciding with the organization's IRS 990 forms submitted with this application. Do not proceed until you have carefully reviewed the Instructions appearing on the next two pages.

Organization Name: _____

	Earlier Year Tax Year 20___	**Most Recent Year** Tax Year 20___
1) Corporate Contributions from business sources	$_____	$_____
2) Foundation Contributions from 501(c)(3) foundations	$_____	$_____
3) Individual Contributions (donations) derived from individual solicitation.	$_____	$_____
4) Memberships (optional breakout) Portion of membership dues paid which are contributions, if any. Report here only if not included in any category above.	$_____	$_____
5) Fundraising Events (optional breakout) Portion of ticket or other sales associated with fundraisers which are contributions, if any. Not to be confused with net income. Report here only if not included above. See instructions.	$_____	$_____
6) Other Indirect contributions from federated fundraising campaigns, and other sources not listed on this page. Indicate source below: _____	$_____	$_____
7) Noncash If you reported noncash contributions on Form 990 (see diagrammed instructions) indicate the value at time of donation of these allowable items only:		
a) Stock and other Securities	$_____	$_____
b) Works of Art (appraised value)	$_____	$_____
c) Real Estate	$_____	$_____
8) Total Contributions	$_____	$_____

If there is any reason why the figures reported on this sheet do not reconcile with those reported on the submitted IRS 990 forms, explain here:

VERIFICATION

I certify that the figures reported here are, to the best of my knowledge, true and correct. I further certify that the two IRS Forms 990 (Return of Organization Exempt from Income Tax) submitted herewith have been fully completed and filed with the Internal Revenue Service as of the date of this application (December 15, 2011).

Name of Accountant or Chief Financial Officer _____

Title_____ Telephone _____

Signature _____ Date_____

INSTRUCTIONS FOR COMPLETING ARTS ENDOWMENT FUND CONTRIBUTIONS WORKSHEET

The law establishing the Connecticut Arts Endowment Fund (CGS § 10-406-408) requires that an organization include as part of its application "a copy of its Internal Revenue Service Return of Organization Exempt from Income Tax form... showing the total amount of contributions received from donors for the organization's two most recently completed fiscal years." The purpose of the worksheet is to verify and reconcile the contributions your organization reported on its IRS Forms 990 which you have submitted as part of this application.

It is important to gain accurate, uniformly reported data for the purpose of calculating CAEF grants. It is therefore mandatory that the organization's outside accountant or chief financial officer sign the form.

Note: The CAEF was established to encourage private sector contributions, therefore, government grants are not considered in the funding formula. If your organization is a past recipient of DECD or any other state, federal or local government grant, and did not report a figure on the "government grants" line of the 990, it should take care to do so in the future. Government grants must not be included in any figures reported here.

Be sure to report contributed income only. Program service revenue, or income gained through ticket sales, admissions, class or workshop fees, sales of goods or any other earned revenue should not be included.

Pledges or grants to be paid in future years may be included on the worksheet. In accordance with SFAS 116, report the "present value" at time of donation.

At the top of each column, indicate the IRS tax year for which you are reporting. These should match the year in the upper right corner of the 990 forms included with the application. Acceptable years for this application are 2008 & 2009 or 2009 and 2010.

Line 1, Corporate
Report contributions from businesses, corporations and corporate foundations.

Line 2, Foundation
Report contributions from private foundations.

Line 3, Individual
Report contributions from individual donors, including gifts and bequests from trusts and estates.

Line 4, Memberships
Membership dues that exceed the value of membership benefits may be reported on this line. According to the IRS definition, if someone purchases a membership primarily to support the organization's activities and not to obtain benefits of more than nominal monetary value, that membership is considered a contribution.

If the amount paid for membership is roughly equal to benefits provided (e.g., free or reduced-rate classes or admissions) that income is not considered a contribution and should not be reported on Line 4.

If you included memberships contributions among contributions from individuals (Line 3 of the worksheet), then leave this line blank, i.e., do not double-count.

Line 5, Fundraising Events
Report the portion, if any, of revenue derived from fundraising events that represent contributions, that is, the amount received that exceeds the retail value of the goods or services given. Example: If your organization held a dinner and charged $100 per person for a meal with a retail value of $60, then the difference between the buyer's payment and the retail value ($40) would be considered a contribution. Note that this is not necessarily the same as net income (gross income minus expenses) from a fundraising event.

Line 6, Other
Report indirect contributions received through workplace giving campaigns or fundraising agencies such as United Way (aka "federated campaigns" on the 2008, 2009 and 2010 Form 990). Also, if there was a source that did not fall into any other category listed on the worksheet it should be noted in the space provided on Line 6.

Line 7, Noncash
The CAEF formula allows inclusion of specific noncash donations. Applicants submitting the 2009 or 2010 Form 990 should be sure to include Schedule M, which details noncash contributions. For the purposes of this grant, report on lines 7a - 7c the value at the time of donation of stock and other securities, real estate, and appraised works of art. The value of other donated goods and services are not to be included on the worksheet.

Line 8, Total Contributions
Total lines 1-7 for each fiscal year. These figures will be used in the formula to determine the CAEF grant award for qualifying applicants.

Certification
The worksheet must be signed by an individual <u>other than</u> the executive director or contact person. It may be either:

1) The accountant who prepared the organization's most recent IRS Form 990, or another individual associated with the accounting firm.
2) The organization's chief financial officer (in most cases, the Treasurer of the Board).

See diagrams on next two pages.

INSTRUCTIONS FOR COMPLETING ARTS ENDOWMENT FUND CONTRIBUTIONS WORKSHEET

Form **990-EZ** | **Short Form Return of Organization Exempt From Income Tax** | **2009**

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received		1
	2	Program service revenue including government fees and contracts		2
	3	Membership dues and assessments		3
	4	Investment income		4
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)		5c
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ ☐		
	a	Gross revenue (not including $ ____ of contributions reported on line 1)	6a	
	b	Less: direct expenses other than fundraising expenses	6b	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c

If your organization filed a Form 990-**EZ** (2008, 2009 or 2010), reconcile Arts Endowment Fund Contributions Worksheet figures by referencing **Page 1**, diagrammed above.

Line 1: Break out the total contributions shown on line 1 to correspond with categories on the Contributions Worksheet. Total contributions (Line 8 on the worksheet) should equal line 1 MINUS government grants and non-allowable noncash contributions.

Line 3, Membership dues and assessments: Amounts reported here should NOT be included on the worksheet. IRS instructions indicate line 3 is for membership payments for which equal value benefits were provided and are **not** considered contributions. Membership contributions were to be included in the amount on line 1.

Line 6a: If the Form 990-EZ was prepared correctly, the contributions portion within the parentheses "(not including $___)" and is also included in Line 1 above. This breakout correlates with Line 5 "Fundraising Events" on the worksheet.

Form **990** | **Page 9** | OMB No. 1545-0047 | **2010**

Part VIII **Statement of Revenue**

Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a
	b	Membership dues	1b
	c	Fundraising events	1c
	d	Related organizations	1d
	e	Government grants (contributions)	1e
	f	All other contributions, gifts, grants, and similar amounts not included above	1f
	g	Noncash contributions included in lines 1a-1f: $	
	h	**Total.** Add lines 1a–1f ▶	

If your organization filed a "long" Form 990 (2008, 2009 or 2010), reconcile Arts Endowment Fund Contributions Worksheet figures by referencing Part VIII, Statement of Revenue, found on **Page 9.**

1a: Contributions from federated campaigns should be *included* in line 6 of the Contributions Worksheet.

1b: Membership dues reported on line 1b should be reported on line 4 of the Worksheet.

1c: Fundraising contributions on line 1c should be reported on line 5 of the Worksheet.

1e: If your organization received DECD or other government grants and did not correctly break them out on this line, (i.e., no number appears there) the amount must be subtracted from the contributions total.

1g: If there is a figure here for noncash, see line 7 of the Contributions Worksheet.

1h: The total here should correspond with line 8, total contributions, on the Worksheet, MINUS govern-

CHECKLIST

☐ New Applicant to Endowment Fund ☐ Returning Applicant _____Year last award was received

ALL APPLICANTS:

Assemble in the following order:

☐ The 3-page application form* (stapled) with original signature
*Cover sheet, contributions worksheet, this checklist

☐ One complete copy of organization's most recently filed IRS Form 990 (tax year 2009 or 2010)

☐ One complete copy of organization's previous year IRS Form 990 (tax year 2008 or 2009)

☐ One additional copy of application cover sheet and contributions worksheet only

☐ One additional copy of page one only of both Forms 990 submitted. Also, if 2008, 2009 or 2010 "long" version, include an additional copy of page 9, Statement of Revenue

☐ One copy of the National Standard for Arts Information Exchange Data Form (found on DECD web site)

PREVIOUS RECIPIENTS:

☐ CT Arts Endowment Fund final report form detailing use of 2011 grant

NEW (FIRST TIME) APPLICANTS ONLY:

Add underneath the previous items in the following order:

☐ Copy of IRS 501 (c)(3) tax-exemption determination letter

☐ Copy of organization's Certificate of Incorporation (may be obtained from CT Secretary of State's Office, 30 Trinity Street, Hartford, CT 06106; Telephone: 860-509-6002)

☐ A brief narrative in support of the organization's eligibility to receive proceeds from the Connecticut Arts Endowment Fund

☐ Additional materials that substantiate the organization's primary purpose as arts focused, e.g. a comprehensive list of programs offered, a breakout of operating expenses related to arts-specific programming, etc.