

FINAL REPORT BUDGET INSTRUCTIONS

The Final Report budget document provides a final accounting of actual income and expenses during the period of your grant. The budget document is a one page, locked MS Excel spreadsheet. The form will add figures and round entered amounts to the nearest dollar. Limited instructions are listed on the form with full instructions below.

NOTE: You must also complete a separate **Budget Narrative** that is a part of the on-line final report. In this narrative section, you have an opportunity to clarify budget entries or any financial questions that may arise.

Grantee Organization Name: Enter your organization's name as it appears on your Grant Contract.

OPERATING INCOME:

The top section of the Actual Income & Expenses column will allow you to report a final accounting of all actual operating income for the period of the grant. **DO NOT** include in-kind contributions in this section.

Grants from Federal Government: Cash support derived from grants or appropriations by agencies of the federal government (e.g. National Endowment for the Arts).

Other Grants from CT State Government: Cash support derived from Connecticut state grants or appropriations including any other support received from the CT Office of the Arts, DECD. **DO NOT** enter your grant amount on this line.

Grants from Local / Regional Government: Cash support derived from grants or other appropriations by city, county, in-state and other local government agencies, as well as regional or multi-state consortia (such as the New England Foundation for the Arts).

Contributions from Individuals: Cash support from contributions and donations from private donors.

Contributions from Private Foundations: Cash support derived from donations and grants from private foundations.

Contributions from Businesses / Corporations: Cash support derived from contributions and sponsorships by businesses, corporations and corporate foundations.

Other Contributed Income: Cash support derived from special events or fundraisers, transfer from savings or an endowment, and any other contributed sources not described above. Consolidate "Other" contributed income sources as necessary to fit the single line provided for your description.

EARNED INCOME:

Admissions / Ticket Sales: Income derived from the sale of admissions, tickets, subscriptions, etc.

Programs and Services Revenue: Income derived from classes, workshops, seminars, publications, contracts with public and/or private schools for on- and/or off-site programming (such as school group events, in-school residencies and other school-based programming), and any additional earned income derived directly from the organization's programs or services.

Other Earned Income: Income derived from dues or fees paid by members, fees earned through contracts for specific services outside of core organizational programming, catalog and gift shop sales, concessions, parking, investments, rental, transfers from parent organization, etc. Consolidate "Other" earned income sources as necessary to fit the single line provided for your description.

DECD / COA Grant Amount: Enter the grant amount as listed on your Grant Contract.

NOTE: The budget form will automatically calculate three figures found in boxes on the top half, right side of the form, specifically: Contributed Income as a Percentage of Total Operating Income; Percentage of Income Derived from State Funding; Earned Income as a Percentage of Total Operating Income. These calculations are used solely to collect data for the state and are not used to evaluate your grant report.

OPERATING EXPENSES:

The bottom section of the budget column will allow you to report a final accounting of all actual operating expenses for the period of the grant. Do not include property or equipment expenses.

Salaries: All employee salaries including wages and benefits for administrative staff, program staff, technical management and staff, and any other staff not included in this description. For example, include executive directors, finance, marketing, fundraising, human resources, artistic directors, program managers, curators, choreographers, composers, musicians, technical directors, wardrobe, lighting and sound crew, stage managers, stagehands, video technicians, exhibit installers, and so forth.

Outside Professional Services: Cash payments to individuals that are not employees. This may include Programmatic and Technical support, Instructors, Legal, Accounting or other Administrative support, and any other contracted services not included in this description. For example, include contracted services for artistic directors, conductors, curators, composers, choreographers, designers, video artists, filmmakers, literary / visual / performing artists, stage managers, exhibit installers, individual teachers, workshop leaders, and any administrative and legal services.

Space Rental / Occupancy Costs: Payments for office, theater, hall, gallery or other spaces, as well as costs for maintenance, security, property insurance, utilities, janitorial services and related supplies. Do not include capital expenses.

Marketing / Publicity / Advertising: Cash payments for any marketing materials, ad space, social media, etc.

Printing: Payments for all outside printing and publications.

Travel: Airfare, mileage, car rental, lodging, and meals.

All Other Expenses (describe below): Cash payments for office supplies and other non-program supplies, as well as production materials, tents, royalties, raw materials and any other program-related items. Cash payments for telephone usage, postage, trucking, shipping, hauling, etc. Include other expenses that do not fit other supplied budget categories. Describe / categorize "Other" costs using the lines provided (combine categorized expenses as needed).

NOTE: *The budget form will automatically calculate the Surplus / Loss for your Operating Income during the period of the grant. This calculation is used solely to collect data for the state and is not used to evaluate your grant report.*

TOTAL IN-KIND CONTRIBUTIONS:

The bottom tinted section provides a space to enter the total amount of non-cash contributions, if any, collected during the period of the grant.

ACTUAL ALLOCATION OF DECD / COA GRANT DOLLARS

Use this bottom, right side, tinted column to report a final accounting of how your organization expended state grant funds during the period of the grant contract. Allocate specific "OPERATING EXPENSES" (left side column) to your "Actual Allocation of Grant Dollars" (right side column) to fully detail how your project spent state funds.

The Total amount of your "Allocation" column MUST equal the dollar amount of your award as listed on your legal grant contract and as entered into Excel line C-26: "DECD/COA Grant Amount."