



# Operational Support Program Final Report Instructions

The Operational Support Grant Agreement with MCACA requires the final reporting of grant activities. Review these instructions carefully regarding the specific grant reporting requirements. The grant report is used by the Council for grant agreement monitoring, project evaluation and research. Final grant payment will not be processed until the required grant report is received and approved. The content of the grant report should reflect all programmatic activities that occurred during the grant cycle and a financial statement reflecting the grant, matching funds and corresponding expenses, in accordance with your grant agreement.

## Final Report Checklist

Before you start completing the required report in **eGrant**:

- Do you have the eGrant login and password for the account?
- Do you know the grant award amount?
- Have you credited MCACA/NEA on the website?
- Do you have documentation showing MCACA/NEA acknowledgment?
- Have you read these instructions thoroughly?

If the report is not completed and submitted by the due date, October 31, you may be asked to return funds. Also, until the report is received, future awards by the Michigan Council for Arts and Cultural Affairs will not be processed. If you have questions, please contact Council staff at: 517.241.4011.

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## WARNINGS:

- READ THIS INSTRUCTION BOOKLET COMPLETELY.
- It is strongly recommended that you begin the online final report before the due date to handle any unforeseen technical problems that may prevent a timely submission.
- The successful submission of the report does not confirm the accuracy of the final report, materials uploaded or that it will be approved.
- As a rule there are NO extensions given for Operational Support final reports. Contact your coordinator if you have questions.
- If the final report is not submitted by the deadline, October 31, as stated in the signed grant agreement, the grantee is ineligible for the multi-year grant award.
- Reports submitted more than three weeks late may result in the grant award being rescinded. In addition, the grantee will be ineligible to receive funds from MCACA until all obligations are met.

## Final Report Overview

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In order to complete the Final Report, the grantee must log into eGrant using the same credentials as were used to login to create the original grant application. **Please do not create a new account.** Once logged in, the Final Report will be visible in the Draft section of the eGrant system. Check the box next to the Final Report you want to work on then click Edit button at the top of the page to begin the Final Report process.

The system will guide you through the six (6) pages of data collection prior to submitting the final report. Like the application, navigate between the pages by clicking on the page buttons on the left sidebar or by clicking the Next button. The page you are working on will be highlighted in the left sidebar. At the top and bottom of the pages are “Previous,” “Save” and “Next” buttons. Be sure to save your work often to avoid any loss of information.

## Completing your Final Report (FR)

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Please carefully read the following sections. These instructions are designed to help assure the successful completion of your final report.

**FR Applicant Information** – The information on this page will autofill from the original grant application. This page allows for updating/correcting any information. Be sure to verify the information on this page for accuracy and that it is current.

Please note that if you are changing the Authorizing Official from the original grant agreement you will need to fill out a request form and submit it for approval before a change will be allowed. Contact any one of the MCACA staff members for more information.

**FR Project Information** – The information on this page will autofill from the original grant application. This page allows for updating/correcting any information. Be sure to verify the information on this page for accuracy and that it is current. Please note: the grant award amount must be entered into the corresponding box.

**FR Summary Information** – In the Project Participation Summary Section enter information that represents the ACTUAL numbers for the entire grant period as stated on the grant agreement.

### **Michigan Artists Directly Involved**

Enter the number of Michigan artists directly involved in providing artistic services for the organization. Include living artists whose work is represented regardless of whether the work was provided by the artist or by an institution.

**Amount Paid to Michigan Artists**

Enter the amount paid to Michigan artists directly involved in providing artistic services for the organization.

**Artists Directly Involved**

Enter the total number of artists directly involved in providing artistic services for the organization. Include living artists whose work is represented regardless of whether the work was provided by the artist or by an institution (this total number should include Michigan artists).

**Amount Paid to Artists**

Enter the total amount to be paid to artists directly involved in providing artistic services for the organization (this total should include the amount paid to Michigan artists).

*As a reminder, the total number of Michigan artists participating as well as total paid to Michigan artists can be equal or be less than total number of artists participating/total paid to artists but it cannot be greater than.*

**Adults Engaged in “In-Person” Arts Experiences**

Enter the number of adults who directly engaged with the arts, whether through attendance at arts events or participation in arts learning or other types of activities in which people were directly involved with artists or the arts. Do not count individuals primarily reached through TV, radio or cable broadcast, the Internet, or other media. Include actual audience numbers based on paid/free admissions or seats filled. Avoid inflated numbers. Participation through electronic media, including webinars or any other on-line experience, should not be included. The distribution of literary material likewise should not be included.

**Youth Engaged in “In Person” Arts Experiences**

Enter the number of children/youth (0-18 years) who directly engaged with the arts, whether through attendance at arts events or participation in arts learning or other types of activities in which people were directly involved with artists or the arts. Do not count individuals reached through TV, radio or cable broadcast, the Internet, or other media. Include actual audience numbers based on paid/free admissions or seats filled. Avoid inflated numbers. Participation through electronic media, including webinars or any other on-line experience, should not be included. The distribution of literary material likewise should not be included.

**New Hires**

Enter the number of full time employees/equivalents hired by the organization in the past year. Do not include contract workers. A full time employee or full time equivalents are defined as someone who receives a W2\* from the organization. A contractual worker would be someone who receives a 1099\*\* from the organization.

**Employees**

Enter the number of full time employees/equivalents for the organization during the fiscal year. Do not include contract workers. A full time employee or full time equivalents are defined as someone

who receives a W2\* from the organization. A contractual worker would be someone who receives a 1099\*\* from the organization.

To determine FTEs, multiply the number of hours worked per week by part-time individual(s) by the number weeks worked per year. If you are calculating this value for a group of part-time individuals, then multiply this total by the number of individuals. This will give you the total number of hours worked in the given fiscal year. Divide this total by 2000, which is the number of hours typically worked by a full-time individual over the course of a year. Please note, if the full-time staff work less than 2000 hours annually, use the total number of hours actually worked as the denominator in this equation.

Example: The Arts Group has 5 part-time program employees who each work 15 hours per week for 40 weeks per year. To calculate their FTE:

$$\begin{aligned} 15 \text{ hours} \times 40 \text{ weeks} &= 600 \text{ hours per person} \\ 600 \times 5 \text{ part-time employees} &= 3000 \text{ hours} \\ 3000 \text{ hours} \div 2000 \text{ hours} &= 1.50 \end{aligned}$$

\*W2 refers to Form W-2, a United States federal tax form issued by employers and stating how much an employee was paid in a year.

\*\*1099 refers to the Form 1099 series, a United States federal tax form which is used to report various types of income other than wages, salaries, and tips (for which Form W-2 is used instead). An example of a reportable transaction are amounts paid to a non-corporate independent contractor for services.

**Populations Benefited by Race:**

Select any of the categories that, by your best estimate, made up 25% or more of the population that directly benefited from the award during the period of support. These responses should refer to populations reached directly, rather than through broadcasts or online programming. **DO NOT SELECT ALL OPTIONS.**

**Populations Benefited by Age:**

Select only the categories that made up 25% or more of the population that directly benefited, excluding broadcasts or online programming. **DO NOT SELECT ALL OPTIONS.**

**Populations Benefited by Distinct Groups:**

Select any of the categories that, by your best estimate, made up 25% or more of the population that directly benefited from the award during the period of support. These responses should refer to populations reached directly, rather than through broadcasts or online programming. **DO NOT SELECT ALL OPTIONS.**

**Contract Status:** Select the option which best describes the current status.

**Counties:** List of counties where project was funded – enter all that apply.

## Revenue & Expense Itemization

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Please provide **ONLY** the revenues and allowable expenses directly related to the MCACA grant award.

You will need to know the exact grant award amount when completing this page. You can find this amount in the signed grant agreement. The revenue and expense itemization is required to reflect a 1:1 cash match to the grant award (round figures to whole dollars). The statement should be balanced (revenues equals expenses) and should only reflect the grant award and the corresponding matching dollars. According to the grant agreement, the Council must receive proof of the entire amount of matching funds. Budget definitions are available at the end of this document.

PLEASE NOTE: The itemization has a column in Expenses, “MCACA Dollars.” Indicate where the MCACA grant funds were spent in this column. The figures in this column should not be in addition to the cash expense column, rather it is a subset of the cash expense column. The itemization column titled “Cash Expenses” should include TOTAL cash expenses.

**As a reminder funding may ONLY be used for:**

- Salaries, wages, honoraria, artist fees, internships
- Marketing expenses
- Supplies, including performance or other production costs
- Administrative fees
- Equipment rental
- Space rental
- Technology costs, excluding the purchase of equipment
- Facility maintenance, excluding permanent structural or other permanent capital improvements
- Costs related to market research, visitor studies, strategic planning
- Recording costs

**Further**, please be aware that there are certain expense items that are not only inappropriate for MCACA funding, **but should also not be included in the itemization with your Final Report.**

***Those items are:***

- Costs associated with the start-up of a new organization.
- Costs incurred prior to the grant starting date.
- Indirect costs for the handling/management of grant funds and fundraising.
- Purchase awards, cash prizes, scholarships, contributions or donations.
- Entertainment or reception functions.
- Payments to endowments.

- Existing deficits, licensing fees, fines, contingencies, penalties, interest or litigation costs.
- Publication, records, films of a commercial nature, i.e. works of questionable artistic value produced to realize quick market profit.
- Creation of textbooks / classroom materials.
- College or university faculty exhibitions or performances.
- Internal programs at colleges or universities.
- Commissioning of their faculty by colleges or universities.
- Scholarly or academic research, tuition, or activities, which generate academic credit or formal study toward an academic or professional degree.
- Capital improvements, new construction, renovation or permanent equipment items.
- Out-of-state travel

### **Categorizing Expenses**

*Employee expenses:* Include the total project costs for Administrative, Artistic, or Technical/Production employees. Anyone receiving a W-2.

*Non-Employee costs:* Include Artistic fees/services or any other project related non-employee fees or services. Labor costs for Capital Improvement projects. Anyone receiving a 1099.

*Additional project related costs:* Include Space Rental, Travel, Marketing, Publicity & Promotion

*Other expenses:* Include other project costs not tallied above

*Capital expenses:* Materials, Equipment, and other project costs not considered labor associated with the Capital Improvement project.

If you need assistance completing your revenue and expense itemization, please call or email Adam Wheater, 517.241.0911, [wheatera@michigan.org](mailto:wheatera@michigan.org) or Ashley Minarik, 517.335.1600, [minarika2@michigan.org](mailto:minarika2@michigan.org).

## Required Attachments

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In this section you will upload documentation that supports the successful completion of the grant and the final report certification form. There are several narrative questions that you must answer and attach as part of the Final Report Narrative, those questions can be found below. All grants require event documentation which includes examples of how MCACA and the NEA were credited for supporting the program, including but not limited to season brochures, posters, postcards, newsletters, ads. If you provide photographs of the events or programs, please caption them. You have seven (7) open attachment fields to provide relevant material that supports the program in which funds were awarded.

**Final Report Narrative:** Submit up to three narrative pages. Do not use type size smaller than 12 point. Leave a minimum margin of 1" on all sides. Provide a *complete* summary of the programs/services offered during the grant cycle, addressing all items that are listed below.

*Narrative Summary:* Describe the programs/services offered during the grant cycle. Did the programming provide opportunities for people to experience or be inspired by the creative expression of others?

*Assessment:* Describe your organization's efforts to reach broader community and/or specifically targeted audiences with programs, including efforts to increase accessibility.

*Promotion:* Describe the success of programs/services related to the promotion and marketing materials including audience outreach, contact with elected officials and use of social media tools (website, Facebook, Twitter, etc.). Providing readily available information on the website including but not limited to up-to-date event information, staff and board, Organizational Mission, Annual Report, CDP Funders Report, Strategic Plan, Accessibility Plan, and a link to Guidestar . Provide links as appropriate.

*Acknowledgements:* Describe and provide examples of how MCACA and the NEA were acknowledged in program materials including the use of the logos on the grantee website. Provide links as appropriate.

**Final Report Certification:** This form can be found on the last page of these instructions or by clicking on the Certification document link within the eGrant system under Required Attachments, this form must accompany your report. If you are unable to provide an official electronic signature then you must sign, scan and upload the signed document as an attachment to your report. It is strongly encouraged that the document is a pdf. If you are unable to scan and upload this form please mail it in.



## Attachment 1 - 7 -- Supplemental Materials

Use the open attachments to provide relevant material that supports the program in which you were awarded funds. This includes examples of how MCACA and the NEA were credited for supporting the program, season brochures, posters, postcards, newsletters, ads. Files may include PDFs, visual, audio and video files. Be sure to name accordingly based on attachment number. Please note file size should be limited to 5MB. If you are submitting images/videos it is recommended that you provide a caption for each of the items.

## Final Report Submission

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The Submit page shows any required fields that have not been completed in the eGrant system with a link to the incomplete fields. Once all fields are complete, the system will allow you to submit the Final Report. Upon submission of the Final Report, an e-mail will be sent to the Project Contact person confirming the report has been submitted, this does not confirm that all materials/information are correct or that your final payment will be issued.

Any questions regarding your final report please contact, the Operational Support Program Officer.

Jeff Garrett, Program Manager

[garrettj7@michigan.org](mailto:garrettj7@michigan.org)

517.241.6578



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(517)241-4011

## Final Report Certification

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Final reports will not be approved without the following signatures. If you are unable to provide an official electronic signature then you must sign, scan and upload this document as an attachment to your final report. It is strongly encouraged that the document is a pdf.

***By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate. The expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal/State award. I am aware that any false, fictitious or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.***

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Project Director (print)

Project Director (signature)

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\*Authorizing Official (print)

\*Authorizing Official (signature)

\* This signature cannot be the same as that of the Project Director. It must be the signature of another person who shares responsibility for the completion of the project and the accuracy of the information contained in this report.

# Budget Definitions

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## **Activity**

Refers to the specific project or range of operations funded by MCACA.

## **In-Kind**

In-kind items utilize the same definitions as cash categories to reflect the value of fees and services which are provided to the applicant by volunteers or outside parties at no cash cost to the applicant.

## **Grant Amount Requested / Awarded**

Amount requested / awarded in support of this activity.

## Revenues

### Earned Revenue Definitions:

#### **Admissions**

Revenue derived from fees earned through sales of services (other than this grant award). Include sales of workshops, etc., to other community organizations, government contracts for specific services, performances or residence fees, tuition, etc. Include foreign government support.

### Unearned Revenue Definitions:

#### **Applicant Cash**

Funds from the applicant's resources allocated to this project.

#### **Corporate Support**

Cash support derived from contributions given for this activity (other than this grant award) by businesses, corporations and corporate foundations, or a proportionate share of such contributions allocated to this activity.

#### **Foundation Support**

Cash support derived from grants given for this activity (other than this grant award) by private foundations, or a proportionate share of such grants allocated to this activity.

#### **Government Support (Federal, Regional & Local)**

Cash support derived from grants or appropriations given for this activity (other than this grant award) by agencies of the city, county, in-state regional, other local government and by agencies of the federal government.

### ***Other Private Support***

Cash support derived from cash donations given for this activity or a proportionate share of general donation allocated to this activity. Do not include corporate, foundation or government contributions and grants. Include gross proceeds from fundraising events.

### ***Other Unearned***

Revenue derived from sources other than those listed above. Include catalog, sales, advertising space in programs, gift shop income, concessions, parking, investment income, etc.

### ***State Support – Not from Council***

Cash support derived from grants or appropriations given for this activity (other than this grant award) by agencies of the State government. These funds do not count toward cash match.

## ***Expenses***

### ***Capital Expenditures-Acquisitions***

Expenses for additions to a collection, such a works of art, artifacts, plants, animals or historic documents, the purchase of which is specifically identified with the activity.

### ***Capital Expenditures – Other***

Expenses for purchases of building or real estate, renovation or improvements involving structural change, payments for roads, driveways, or parking lots, permanent and generally immobile equipment such as grid systems or central air conditioning, etc., that are specifically identified with the activity.

### ***Employee-Administrative***

Payments for employee salaries, wages and benefits specifically identified with the activity, for executive and supervisory administrative staff, program directors, managing directors, business managers, press agents, fund raisers, clerical staff such as secretaries, typists, bookkeepers, and support personnel such as maintenance and security staff, ushers and other front-of-the house and box office personnel.

### ***Employees-Artistic***

Payment for employee salaries, wages and benefits specifically identified with the activity, for artistic directors, conductors, directors, curators, dance masters, composers, choreographers, designers, video artists, film makers, painters, poets, authors, sculptors, graphic artists, actors, dancers, singers, musicians, teachers, instructors, puppeteers, etc.

### ***Employees-Technical/Production***

Payments for employee salaries, wages and benefits specifically identified with the activity, for technical management and staff, such as technical directors, wardrobe, lighting and sound crew, stage managers, stage hands, video and film technicians, exhibit preparators and installers, etc.

### ***Marketing***

All costs for marketing, publicity, and/or promotion specifically identified with the activity. Do not include payments to individuals or firms which belong under “personnel” or “outside fees and services.” Include costs of newspapers, radio and television advertising, printing and mailing of brochures, flyers, and posters, and food, drink and space rental when directly connected to promotion, publicity or advertising. For fundraising expenses, see “Other Expenses.”

### ***Non-employee Artistic Fees and Services***

Payments to firms or persons for the services of individuals who are not normally considered employees of the applicant, but consultants or the employees of other organizations, whose services are specifically identified with the activity.

Include artistic directors, directors, conductors, curators, dance masters, composers, choreographers, designers, video artists, film makers, painters, poets, authors, sculptors, graphic artists, actors, dancers, singers, musicians, teachers, instructors, etc. serving in non-employee/non-staff capacities.

### ***Non-employee, Other Fees and Services***

Payments to firms or persons for non-artistic services of individuals who are not normally considered employees of the applicant, but consultants or the employees of other organizations, whose services are specifically identified with the activity.

### ***Other Expenses***

All expenses not entered in other categories and specifically identified with the activity. Include fundraising expenses, scripts and scores, lumber and nails, electricity, telephone and telegraph, storage, postage, interest charges, photographic supplies, publication purchases, sets and props, food consumed on premises, equipment rental, insurance fees, non-structural renovations or improvements, trucking, shipping and hauling expenses not entered under “Travel.”

### ***Space Rental***

Payments specifically identified with the activity for rental of office, rehearsal, theater, hall, gallery and other such spaces.