



Arts Relief general operating support FY2023 Guidelines

ROUND 1 DEADLINES: October 31, 2022¹ or March 15, 2023²
ROUND 1 SUPPORT PERIOD: July 1, 2022 - June 30, 2023

ROUND 2 DEADLINES: March 15, 2023¹ or April 15, 2023²
ROUND 2 SUPPORT PERIOD: July 1, 2023 - June 30, 2024

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Individuals who do not use conventional print may contact the Maryland State Arts Council to obtain this publication in an alternate format. 410-767-6555 or msac.commerce@maryland.gov



For individuals who are deaf or hard-of-hearing.
TTY: Maryland Relay 1-800-735-2258 or 711

This publication is available as a PDF on the MSAC website: www.msac.org.

¹ This deadline applies to FY 2023 grantees of the Arts & Entertainment Districts Operating Support, County Arts Development, Folklife Network, and Grants for Organizations programs.

² This deadline applies to FY 2023 Creativity General Operating Support grantees; for Round 1, applications will be accepted and reviewed on a rolling basis from Dec 5, 2022 to March 15, 2023. Round 2 deadline is April 15, 2023.

Maryland State Arts Council

Overview

The Maryland State Arts Council (MSAC) advances the arts in our state by providing leadership that champions creative expression, diverse programming, equitable access, lifelong learning, and the arts as a celebrated contributor to the quality of life for all the people of Maryland.

The Council comprises an appointed body of 17 citizens from across the state, 13 of whom are named by the Governor to three-year terms that may be renewed once. Two private citizens and two legislators are appointed by the President of the Senate and by the Speaker of the House. All councilors serve without salary.

To carry out its mission, MSAC awards grants to not-for-profit, tax-exempt organizations for ongoing arts programming and projects. MSAC also awards grants to individual artists and provides technical and advisory assistance to individuals and groups. MSAC reserves the right to prioritize grant awards.

MSAC receives its funds from an annual appropriation from the State of Maryland, grants from the National Endowment for the Arts, a federal agency, and, on occasion, contributions from private, non-governmental sources.

Authority

MSAC is an agency of the State of Maryland under the authority of the Department of Commerce, Division of Tourism, Film and the Arts.

Wes Moore, Governor

Aruna Miller, Lieutenant Governor

Kevin Anderson, Secretary

Signe Pringle, Deputy Secretary

Thomas B. Riford, Assistant Secretary

Steven Skerritt-Davis, Executive Director, MSAC

Mission and Goals

MSAC's mission is to advance the arts in our state by providing leadership that champions creative expression, diverse programming, equitable access, lifelong learning, and the arts as a celebrated contributor to the quality of life for all the people of Maryland.

MSAC's most recent strategic plan outlines five goals:

1. Increase Participation: Broaden MSAC's constituency, providing avenues designed to increase pathways to engagement.
2. Provide Intentional Support: Embrace thoughtful and targeted approaches to serving known and yet to be known MSAC constituents.
3. Build Capacity: Work strategically to further build organizational and governance capacity to ensure that MSAC is capable of vigorously delivering on its mission.
4. Leverage Connections: Further enhance current relationships and involve additional collaborators and constituents who will benefit from and advance the work of MSAC.

5. Bolster Maryland Arts: Showcase the high caliber, diverse, and relevant work of Maryland's artists and arts organizations, their contributions to community vitality, and MSAC's role as a catalyst.

Visit the About Us page at msac.org to read the full strategic plan and learn more about implementation actions.

Equity and Justice Statement

The arts celebrate our state's diversity, connect our shared humanity, and transform individuals and communities. The Maryland State Arts Council (MSAC) and its supporting collaborators are committed to advancing and modeling equity, diversity, accessibility, and inclusion in all aspects of our organizations and across communities of our state.

MSAC and its grantees are committed to embracing equity and non-discrimination regardless of race, religious creed, color, age, gender expression, sexual orientation, class, language, and/or ability.

The driving goals of MSAC's granting processes are:

- To yield a greater variety of funded projects
- To eliminate biases that may be found in any part of the granting process (e.g., applications, panelist procedures, adjudication systems)
- To acknowledge positions of privilege while questioning practices, shifting paradigms of status quo arts activities, and taking more risks
- To expand deliberations to include criteria beyond current conventions or Western traditions

Accessibility Policy

The Maryland State Arts Council (MSAC) is committed to making sure all Marylanders can access our programs and services. Everyone is welcome, and all events and activities sponsored by or operated within MSAC must be fully accessible both physically and programmatically. MSAC complies with all applicable disability-related statutes and regulations and seeks to ensure meaningful participation by all Marylanders regardless of need or ability.

Feedback Procedures

If guests would like to provide general feedback to MSAC about accessibility for MSAC's programs or programs funded by MSAC, contact MSAC at msac.commerce@maryland.gov.

Grievance Procedures

For programs or services provided by MSAC

If a program or service operated by MSAC, facilities operated by MSAC, or a public meeting conducted by MSAC is inaccessible to persons with a disability or is illegally discriminatory and you want to file a grievance:

- If you have any questions or would like to discuss the situation before filing a grievance, contact the Accessibility Coordinator.
- To file a formal grievance, contact Dan Leonard, Director of EEO & Fair Practices and ADA Coordinator: daniel.leonard@maryland.gov

For programs or services that are not provided by, but are funded by MSAC

- Communicate the grievance to the sponsoring organization.

- If you think your grievance was not handled appropriately by the sponsoring organization, or if you have not received a response from the organization within thirty (30) days, contact MSAC to file a formal grievance at 410-767-6555 or msac.commerce@maryland.gov.

MSAC will work with you to provide assistance as appropriate.

Accessibility Web Page

MSAC has a dedicated accessibility page on msac.org that includes contact information for the accessibility coordinator, federal and state regulations, the organization's Equity and Justice statement, grievance procedures, an emergency preparedness plan, accommodation policies, and other accessibility resources for artists and arts organizations, and PECS images.

Language Access

MSAC makes language accessibility services available. Services include making translations of grant materials, remote American Sign Language (ASL) interpretation, subtitles, braille translation, translation into languages other than English, and more. Please contact msac.commerce@maryland.gov for more information.

En Español/Spanish: MSAC pone a disposición servicios de traducción y accesibilidad de idiomas. Contacte msac.commerce@maryland.gov para más información.

中文普通话/Mandarin Chinese: 马里兰州艺术委员会 (MSAC) 提供翻译和语言无障碍服务。请联系 msac.commerce@maryland.gov 了解更多信息。

한국어/Korean: MSAC 는 한국어 지원을 돕고 있습니다. 자세한 문의사항은 msac.commerce@maryland.gov 로 연락 주시기 바랍니다.

Professional Grants Review Panels

To assist the Council in its decision-making, professionals in the arts are appointed to a variety of grants review panels. The function of panels is to evaluate applications from organizations and individuals and to offer policy recommendations to the Council. Each year, MSAC publishes an open call, and more than 100 individuals serve as grants review panelists for the Council's programs, including Grants for Organizations, Arts in Education, Independent Artist Awards, Public Art Across Maryland, Creativity Grants, Maryland Touring Grants, Maryland Touring Artist Roster, Maryland Traditions grants, and County Arts Development. Anyone wishing to serve should visit msac.org for detailed information and application forms for any open calls.

Staff

MSAC maintains a professional staff to administer its grants programs and Council-initiated programs. Staff members are available to provide technical assistance to the arts community.

Meetings

All Council and Grants Review Panel meetings are open to the public in accordance with the Open Meetings Act set forth in Title 3 of the General Provisions Article of the Annotated Code of Maryland. The dates, times, and

locations of Council and Grants Review Panel meetings may be obtained from the MSAC website at www.msac.org or by contacting MSAC offices at (410) 767-6555.

Requirements For Grant Recipients

- Must comply with Title VI, Section 601, of the Civil Rights Act of 1964, which states that no persons, on the grounds of race, color, or national origin, shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination related to, the arts.
- Must comply with Title IV, Section 1681, of the Education Amendments of 1972, and the Age Discrimination Act of 1975, Section 6101, which prohibit discrimination on the basis of sex or age.
- Must maintain complete and accurate records of all activities connected with the grant.
- Must have filed a satisfactory reporting with MSAC for the most recently completed fiscal year.
- Must file a final report in alignment with the program requirements. Necessary reporting methods will be provided by MSAC in ample time to meet the deadline. Failure to report may jeopardize any future grant being received by the organization and may result in the organization being required to repay grant funds.
- Must give credit to MSAC in accordance with the [Recognition Guidelines](#) whenever and wherever credit is being given.
- Must notify the appropriate MSAC staff person in writing if a significant change is made in any MSAC-funded program or project.

Accessibility Requirements for Grant Recipients

Grantees must ensure that any programming remains accessible to all, and if needed, conduct programs in accessible venues other than their own organization in order to meet accessibility requirements. Grantees are required to:

1. Comply with Section 504 of the Rehabilitation Act of 1973, as amended, and the Americans with Disabilities Act of 1991, as amended.
2. Prohibit discrimination on the basis of: (a) political or religious opinion or affiliation, marital status, race, color, creed, sexual orientation, or national origin; of (b) gender expression, sex, or age, except when age or sex constitute a bona fide occupational qualification; or (c) the physical or mental disability of a qualified individual with a disability.
3. Designate an Accessibility Point of Contact to ensure compliance, receive accommodation requests, and document grievances, and publish direct contact information for the Point of Contact to the public.
4. Create and publicly share a grievance procedure to allow stakeholders to address any events or programs that are inaccessible.
5. Upon request, submit documentation of operations and compliance with the above.

Notice: Certain personal information requested by the Department of Commerce is necessary in determining eligibility for grants. Failure to disclose this information may result in the denial of one or all of these benefits or services. Availability of this information for public inspection is governed by the provisions of the Maryland Public Information Act, Title 4 of the General Provisions Article of the Annotated Code of Maryland. This information will be disclosed to appropriate staff of the Department, or to public officials, for purposes directly

connected with administration of the program for which its use is intended. Such information is routinely shared with state, federal, or local government agencies.

Appeals Process

MSAC takes great care during the grant review process to ensure fair and equitable distribution of grant monies based on stated criteria. Therefore, dissatisfaction with the denial of an award or with the amount of an award is not sufficient reason for an appeal. However, a grant request may be reconsidered if a procedural impropriety or error has affected its review.

Grounds for such reconsideration are:

- A decision based on review criteria other than those stated in these guidelines.
- A decision based on material provided to panelists and/or Councilors that was substantially incorrect, inaccurate, or incomplete despite the applicant having provided the staff with correct, accurate, and complete application information.

Based on the above, if an applicant believes there is legitimate reason for an appeal, the following steps must be taken:

- The applicant must discuss the problem with the program director who handled the application.
- To pursue an appeal, the applicant must write a letter to the MSAC Executive Director within 60 days following receipt of the grant award or denial letter requesting a reconsideration of the Council's decision and stating the grounds for the request.
- The applicant will receive written notification on the determination of the appeal within 90 days of the receipt of the written request for reconsideration.

Overview

Purpose

The purpose of the Arts Relief general operating support program is to bolster the regular budgets of Maryland's arts organizations and arts programs in recognition of the continuing impacts of the COVID-19 pandemic on the arts sector. A primary aim of the program is to provide flexible funding, allowing organizations to set their own spending priorities. A primary goal of the program is to provide intentional support to organizations whose efforts compose a significant portion of Maryland's creative and economic activity.

Description

The Arts Relief general operating support program provides supplemental funding to support pandemic recovery for FY 2023 grantees of the following MSAC programs: Arts & Entertainment District Operating Support grants, County Arts Development, Creativity Grants for General Operating Support, Folklife Network, and Grants for Organizations.³

Arts Relief funds supplement but do not replace or substitute for regular funding from the MSAC programs listed above. Regular funding for these programs will be offered as usual, via schedules and application processes that may be reviewed by visiting msac.org and downloading the guidelines documents for each relevant program.

Arts Relief general operating support is being offered in FY 2023 only. No organization is required to seek Arts Relief general operating support but instead may choose to apply for it based on grants received from the regular MSAC programs listed above.

MSAC will provide technical assistance for the Arts Relief general operating support program throughout FY 2023. To access this assistance, sign up for the MSAC newsletter or contact relevant staff members by visiting msac.org/about/msac-staff.

Grant Cycle

Funding

For FY 2023 grantees of the Arts & Entertainment Districts Operating Support, County Arts Development, Folklife Network, and Grants for Organizations programs:

- Arts Relief general operating support grant amounts are based on the grant determination processes for regular MSAC programs that offer general operating support. For more information on Arts Relief general operating support grant amounts, contact relevant staff members by visiting msac.org/about/msac-staff.
- Arts Relief general operating support grants will be offered in two rounds in FY 2023. Round 1 will open for applications Oct. 3, 2022, with an Oct. 31, 2022 deadline. Round 2 will open Feb. 15, 2023 with a March 15, 2023 deadline. Applicants will be required to provide brief narrative and financial reports, as well as certification of regular funding through one of the following programs in FY 2023:

³ Creativity Grants for Projects are not eligible for Arts Relief general operating support.

Arts & Entertainment District Operating Support grants, County Arts Development, Folklife Network, or Grants for Organizations.

For FY 2023 grantees of the Creativity Grants for General Operating Support:

- Arts Relief general operating support grants amounts will be based on the grant determination process utilized for the Grants for Organizations program, as outlined below:
 - **Allowable Income⁴ X Panel Score %⁵ X Cap Allocation % = Grant Award**
 - Cap allocation percentage will be determined based on MSAC budget allocations. Tiers below are based on the organization or arts program's allowable income amount. Please note, applicants in lower tiers will receive a larger cap allocation percentage than applicants in higher tiers.
 - Tier 1: (Org allowable income is below \$500K)
 - Tier 2: (Org allowable income between \$500K - \$1.5M)
 - Tier 3: (Org allowable income between \$1.5M - \$5M)
 - Tier 4: (Org allowable income between \$5M - \$10M)
 - Tier 5: (Org allowable income between \$10M+)
- Arts Relief general operating support grants will be offered in two rounds in FY 2023. Round 1 will open for applications Dec. 5, 2022, with applications being accepted and reviewed on a rolling basis through the March 15, 2023 deadline. Round 2 will open March 17, 2023, with a deadline of April 15, 2023. Applicants will be required to provide brief narrative and financial reports, as well as certification of regular funding through the Creativity Grants for General Operating Support in FY 2023.

Support Period

Arts Relief general operating support is being offered in FY 2023 only, but funds are intended to support expenditures made in multiple fiscal years. Round 1 grants support FY 2023 expenditures only, while Round 2 grants support FY 2024 expenditures only.

MSAC's FY 2023 runs from July 1, 2022, to June 30, 2023. MSAC's FY 2024 runs from July 1, 2023, to June 30, 2024.

Funds must be used or obligated by the close of the fiscal year for which they were awarded.

Timeline - Round 1

For FY 2023 grantees of the Arts & Entertainment Districts Operating Support, County Arts Development, Folklife Network, and Grants for Organizations programs:

- Applications
 - Application publication: October 3, 2022
 - Application deadline: October 31, 2022
- Evaluation, applicant notification, and grant processing
 - November - December, 2022
- Final reports
 - Forms and instructions available upon grant award
 - Final reports due: August 15, 2023

⁴ More information on allowable income can be found in the "Financial Requirements" section on page 13-14

⁵ Refers to the applicant's FY 2023 Creativity Grant for General Operating Support application's panel score percentage

For FY 2023 grantees of the Creativity Grants for General Operating Support:

- Applications
 - Application publication: December 5, 2022
 - Application deadline: March 15, 2023
- Evaluation, applicant notification, and grant processing
 - December 2022 - April 2023 (on rolling basis as applications received)
- Final reports
 - Forms and instructions available upon grant award
 - Final reports due: August 15, 2023

Timeline - Round 2

For FY 2023 grantees of the Arts & Entertainment Districts Operating Support, County Arts Development, Folklife Network, and Grants for Organizations programs:

- Applications
 - Application publication: February 15, 2023
 - Application deadline: March 15, 2023
- Evaluation, applicant notification, and grant processing
 - March - May, 2023
- Final reports
 - Forms and instructions available upon grant award
 - Final reports due: August 15, 2023

For FY 2023 grantees of the Creativity Grants for General Operating Support:

- Applications
 - Application publication: March 17, 2023
 - Application deadline: April 15, 2023
- Evaluation, applicant notification, and grant processing
 - April - May, 2023
- Final reports
 - Forms and instructions available upon grant award
 - Final reports due: August 15, 2023

Eligibility

Arts Organizations or Arts Programs

- Must be a FY 2023 grantee of one of the following MSAC programs:
 - Arts & Entertainment District Operating Support
 - County Arts Development
 - Creativity Grants for General Operating Support
 - Round 1 applicants must have received FY 2023 Creativity grant award notification on or before March 1, 2023.
 - Folklife Network
 - Grants for Organizations
- Must be one of the following:
 - 501(c)3 nonprofit organization (an organization with an IRS-designated 501(c)3 status).

- Model A Fiscal Sponsorship (comprehensive sponsorship, in which the assets, liabilities, and exempt activities collectively referred to as the project are housed within the fiscal sponsor)
- For fiscal sponsorships supporting an individual, the artist(s) must meet the residency requirements for Independent Artists
- Unit of government (a unit of government [town, city, county, state] with the capacity to undertake an arts program)
- College or university (an established higher education institution in Maryland)
- School (a public or private school serving students in grades pre-Kindergarten through 12)

Independent Artist

- Independent artists are not eligible for Arts Relief general operating support

Contact Information

MSAC staff offer the following technical assistance throughout the application process:

- Professional development related to grant writing and program requirements
- One-on-one conversations and feedback tailored to specific grant programs:
 - Arts & Entertainment District Operating Support and County Arts Development
 - David Mitchell, Program Director, County Arts Development and Arts & Entertainment Districts
 - david.mitchell1@maryland.gov
 - Creativity Grants for General Operating Support and Grants for Organizations
 - Emily Sollenberger, Program Director, Arts Services
 - emily.sollenberger@maryland.gov
 - 443.326.5637
 - Laura Weiss, Program Director, Arts Services
 - laura.weiss@maryland.gov
 - 443.326.5564
 - Folklife Network
 - Chad Buterbaugh, Senior Program Director
 - chad.buterbaugh@maryland.gov
 - 443.469.8239

Application Process, Review, and Reporting

Process

Before You Apply

Arts Relief general operating support is available to organizations per the eligibility requirements listed above. Any applicant with questions about preparing an application is encouraged to reach out to relevant MSAC staff, as listed above.

SmartSimple

All applications are submitted via the secure online grants management system SmartSimple. Log in or create a free account at marylandarts.smartsimple.com.

- Applicants are required to complete and submit their applications by electronic means, including the use of an electronic signature.
- Technical support for SmartSimple is available during regular office hours.
- Lost, misdirected or late applications are the sole responsibility of the applicant.
- Applicants must meet all revision deadlines after submission, as specified in writing, or the application will be withdrawn.

Use of Funds

Arts Relief general operating support funds are intended to bolster the regular budgets of Maryland's arts organizations and arts programs in recognition of the continuing impacts of the COVID-19 pandemic on the arts sector. Therefore, funds may be used for debt servicing, allocations to cash reserves, and contributions to endowments. These uses are allowable regardless of the MSAC program from which the grantee has received FY 2023 funds.

Some unallowable expenses apply to Arts Relief general operating support funds regardless of the MSAC program from which the grantee has received regular funding in FY 2023. These are: contributions to any persons who hold, or are candidates for, elected office; to any political party, organization, or action committee; in connection with any political campaign or referendum; or for any lobbying activities.

Further uses of Arts Relief general operating support funds are based on allowable and unallowable expenditures for the MSAC program from which the grantee has received regular funding in FY 2023. Lists of allowable and unallowable expenditures are available in the guidelines documents for each MSAC program, which are available for download at msac.org. These lists are also included by program title below, for reference.

Arts & Entertainment District Operating Support funds:

- May be used for salaries and administrative expenses; events, programming, and projects in the A&E District; marketing of the A&E District and/or its businesses, artists, events, etc., regranteeing to local organizations; services for district artists, businesses, and arts organizations; or other operating expenses
- May not be used for professional development for A&E district staff; programming not open to the general public; capital expenses; or lobbying activities

County Arts Development funds:

- May be used for re-granteeing to local organizations, artists, and schools to support arts programming or projects that benefit county residents; arts programming that serves county residents; services to artists and arts organizations working within the county; or administrative and operating expenses of the

county arts council (a maximum of 60% of annual grant funds may be used for administration and operating expenses)

- May not be used for activities not open to the general public; operating grants to organizations outside of the county; programming or projects outside of the county; non-arts programming or projects; or projects, performances, expenses, and activities that are part of school curricula

Creativity Grants for General Operating Support funds:

- May be used for expenses directly associated with the proposed eligible arts activities, including but not limited to artist payment/stipends; consultant fees; honoraria; contractual services; administrative expenses; transport; artistic materials and supplies; or space/venue/equipment rental
- May not be used for re-granting; capital improvements or purchases of permanent equipment; acquisition of capital assets; activities for the exclusive benefit of an organization's members; activities that are principally recreational, therapeutic, or rehabilitative; travel outside Maryland to present or produce arts; projects chiefly for classroom use or in school activities; activities not open to the general public; or scholarships awarded by the applicant organization for its own activities

Folklife Network funds:

- May be used for any aspect of traditional arts work benefitting and open to the public, including but not limited to exhibitions; performances; festivals; workshops; lectures; field schools; oral histories; ethnographies; archiving; or local partnerships
- May not be used for programming not in support of traditional arts or activities not benefitting and open to the public

Grants for Organizations funds:

- May be used for artist fees, salaries, technical fees, marketing, exhibition materials, theater sets, musical scores, rentals on space and objects necessary to production and administration, educational fees, supplies for classes and productions and other costs to maintain an arts organizations or arts program; or prorated salaries, rent, or utilities or other prorated expenses.
 - Revenues may include but are not limited to ticket sales, tuition, donations, foundation support, corporate support, public support, gift shop sales, fundraisers, income released from restrictions, etc.
 - Arts Programs should include direct costs of the arts program as well as expenses that are prorated
 - Arts Relief general operating support funds may not be used to increase the amount of future funding from the Grants for Organizations program
- May not be used for expenses including but not limited to re-granting, accessions, acquisition of capital assets, or scholarships awarded by the applicant organization for its own activities; or loans, carryover, debt forgiveness, transfer of funds earned in prior years, revenue raised for capital or endowment funds or funds intended for the purpose of re-granting, unrealized gains/losses, restricted income⁶

⁶ See the MSAC Glossary in the Resources section at msac.org/resources/msac-glossary for definitions of some of the terms used here.

- Arts Relief general operating support program funds may be spent on debt servicing, allocations to cash reserves, and contributions to endowments. This allowance extends to Arts Relief general operating support grantees that are also grantees of the Grants for Organizations program, even though the Grants for Organizations program prohibits the use of grant funds for these expenses.

Review Criteria

The Arts Relief general operating support review criterion solicits narrative and financial data. Applicants receiving an “Approve” rating on the criterion are moved forward for consideration.

- Briefly describe your organization’s current financial picture, and include how arts relief funds will support your general operations, capacity building, or other sustainability efforts.
 - Approve: Funding use plan is allowable and financial picture is complete
 - Decline: Funding use plan and/or financial picture are unallowable and/or incomplete

Financial Requirements

All applicants are required to submit a current signed [W-9 Form](#) upon application submission. The address on the W-9 Form must match the address of the applicant information entered in SmartSimple. The completed W-9 Form should be uploaded to the applicant’s profile in SmartSimple.

For FY 2023 grantees of the Creativity Grants for General Operating Support⁷:

- Supplemental financial information is required in order for MSAC to determine the grant award amount according to the process stated in the Funding section.
- The applicant must provide the following figures⁸ from the organization or arts programs most recently completed fiscal year:
 - Please list the dates of your most recently completed fiscal year (example: July 1, 2021 - June 30, 2022 or January 1, 2022 to December 31, 2022)
 - Total Allowable Income
 - Allowable income may include but are not limited to revenue from ticket sales, tuition, donations, foundation support, corporate support, public support, gift shop sales, fundraisers, income released from restrictions, etc.
 - Total Non-Allowable Income
 - Non-allowable income includes but is not limited to operating revenue from loans, carryover, debt forgiveness, transfer of funds earned in prior years, revenue raised for capital or endowment funds or funds intended for the purpose of re-granting, unrealized gains/losses, restricted income, etc.
 - Total Income (Allowable + Non-Allowable)
 - This number should be the combined total of the allowable and non-allowable income amounts listed above
 - Total Allowable Expenses
 - Allowable expenses include, but are not limited to artist fees, salaries, technical fees, marketing, exhibition materials, theater sets, musical scores, rentals on space and objects necessary to production and administration, educational fees, supplies for

⁷ See the MSAC Glossary in the Resources section at [msac.org/resources/msac-glossary](https://www.msac.org/resources/msac-glossary) for definitions of some of the terms used here.

⁸ Applicants may utilize the Financial Worksheet to assist in determining allowable and non-allowable amounts; the worksheet can be found on the ARGOS webpage under the “Information for Grantees” section: <https://www.msac.org/programs/arts-relief-general-operating-support/ARGOS>

classes and productions and other costs to maintain an arts organizations or arts program; prorated salaries, rent, or utilities or other prorated expenses.

- Total Non-Allowable Expenses
 - Non-Allowable expenses include but are not limited to operating costs that are related to re-granting, accessions, acquisition of capital assets, allocations to cash reserves, capital improvements, depreciation, deficits, loan principal payments, contributions to endowments or scholarships awarded by the applicant organization for its own activities.
- Total Expenses (Allowable + Non-Allowable)
 - This number should be the combined total of the allowable and non-allowable expense amounts listed above
- Additionally, applicants must submit a signed financial statement or independent external audit from the organization's most recently completed fiscal year, correlating with the figures provided above.
 - Organizations with an allowable income of \$600,000 or more are required to submit an independent external audit at the time of the application.
 - Arts Programs must provide a financial statement of their arts program-related income and expenses, in addition to full organizational financials statement)

Review

Panelist Review

Because Arts Relief general operating support is based on FY 2023 funds received through other MSAC grant programs, as described above, application review is completed by MSAC staff. All applicants will be notified of their status as quickly as possible. The grantee will receive payment 8 to 10 weeks from the date of receipt of a fully executed Grant Agreement Form. Payments will be disbursed at 100 percent of the grant amount.

To receive grant payments via direct deposit, please follow the instructions and complete the required forms from the [Comptroller of Maryland](#).

Reporting

Final Report

An annual final report describes how funds were spent over the most recently completed granting period. The final report collects narrative, fiscal, and demographic information in keeping with MSAC and National Endowment for the Arts (NEA) requirements. Successful completion of a final report is required. Final reports are completed in SmartSimple, the same online grants management system used for applications. Final Reports are available at the end of each granting period. MSAC notifies grantees in writing when Final Reports are available.

Failure to submit reports may jeopardize current and/or future MSAC grants and may result in the required return of grant funds to the State of Maryland.