General Operating Support

Reporting Guidelines

for partners based in the City of Portland

FY2021-22

INTRODUCTION

The RACC General Operating Support Grant Program provides financial support to arts organizations in Multnomah, Washington, and Clackamas Counties, based on impact in the community, strong artistic programming, operational health, and compliance with reporting requirements. The General Operating Support Grant Program seeks to fund arts organizations and help provide a wide range of quality arts programming made available to the public.
RACC’s partnerships with organizations receiving General Operating Support are ongoing. As long as partner organizations continue to meet eligibility and annual reporting requirements, they will remain in the program and receive funding.

Partner organizations will receive their grant awards in two parts:

- **Base Awards** provide consistent, predictable base funding to all GOS partners. Organizations are grouped in tiers (which may change over time) based on a three-year average of their eligible income. All organizations in each tier receive the same amount for their base award.

- **Investment Awards** will be distributed to all partner organizations that choose to provide additional report material in one or more of the GOS Investment categories to be determined in Spring 2022. The Investment Award budget will be distributed among partner organizations based on scores and rankings once a year in June.

Partners will be asked to submit additional materials if they would like to be considered for an Investment Award. **Organizations may choose to apply in one or more categories, or not apply for an Investment Award at all.** Investment Award application process will be held separately in Spring 2022.

**TIMELINE**

GOS partner organizations submit reports to RACC once annually in one of three cycles, depending on the availability of their complete financial data. Organizations are welcome to submit in **any cycle as long as they have finalized their FY2021 financial documentation** at the time of submission. All of the required materials for the Base Award should be submitted as one report in the same cycle. This year, Investment Award application process will be held separately.

- **Cycle 1**
  - Reports due **Wednesday, December 8, 2021**, by 5:00pm
  - Base Awards announced in late January 2022

- **Cycle 2**
  - Reports due **Wednesday, February 9, 2022**, by 5:00pm
  - Base Awards announced in late March 2022

- **Cycle 3**
  - Reports due **Wednesday, May 4, 2022**, by 5:00pm
  - Base Awards announced in late June 2022
• **Investment Awards**
  o Applications will open by Wednesday, March 2, 2022 and due by the Cycle 3 due date of Wednesday, May 4, 2022 by 5pm.
  o Applicants in all cycles will be notified of Investment Awards in late June 2022.

**BASE AWARD ELIGIBILITY**

To be eligible for an annual General Operating Support Base Award an organization must:

1. Be an arts organization providing services in Multnomah, Washington and Clackamas Counties. For the purpose of the General Operating Support Grant Program, the definition of “arts organization” is an organization whose primary mission and goals articulate its commitment to developing and providing ongoing arts programs made available to the public.
2. Have IRS 501(c)3 tax status.
3. Have headquarters, with a physical address, within the city limits of the City of Portland.
4. Have minimum eligible income of $75,000.
5. Have at least one paid professional administrative staff member on payroll as an employee of the organization.
6. Have continuous administration throughout the year.

**INVESTMENT AWARD ELIGIBILITY**

An organization’s financial health determines whether it is eligible to apply for an Investment Award. If an organization’s financial statements show negative liquid unrestricted net assets, it may hinder an organization’s ability to apply for the Investment Awards. This financial concern must be addressed by enacting a plan that demonstrates reduction of the deficit year-over-year. Partner organizations with ongoing, unaddressed deficits will not be eligible to apply for Investment Awards. If you have questions about your organization’s eligibility to apply for Investment Awards, please email grants@racc.org.

**REPORT SUBMISSION PROCESS**

• **Preparing to submit:** All report materials must be submitted online in the [RACC Opportunity Portal](#). Please log into your organization’s existing account to complete the Base Award report and provide Investment Award materials. If you have trouble accessing your organization’s account, or navigating the system, please email grants@racc.org.
• **Complete SMU DataArts Profile:** Along with other arts grantmakers in Oregon, RACC collects financial and programmatic data through the [SMU DataArts platform](#). A complete Cultural Data Profile (CPD) is a necessary part of your GOS Partner Report and should reflect your completed FY21 financials. See below for more information.

• **Submit your Report:** All GOS material is due [no later than 5:00 pm](#) on one of the three reporting due dates: **Wednesdays December 8, 2021, February 9, 2022, or May 4, 2022**. Be sure to click the “Submit” button once you have completed your report. RACC will send a confirmation email to the address associated with your organization’s account to confirm the report has been received. Incomplete or late submissions will delay review of your application to the next cycle.

• **Investment Awards:** Eligible organizations may also choose to compete for Investment Award funding by submitting the required material in each selected category. You may submit in any, all, or none of the Investment Award categories. The Grants team continues to assess the focus of the Investment Awards for Spring 2022. The application will be shared with all eligible GOS partner organizations by Wednesday March 2, 2022.

**REQUIRED ATTACHMENTS**

All documentation listed below is required as part of this General Operating Support Base Award report. Financial documentation must be finalized and approved. **Draft financials will not be accepted.**

Organizations must upload the following financial documentation:

1. **FY 2021 Financial Statements.** Organizations must provide one of the following:
   - Audited Financial Statements
   - CPA Reviewed Financial Statements
   - Internally produced financial statements, including **Income & Expense Statement and a Balance Sheet. Internally produced statements must be accompanied by a letter of approval from the organization's Board of Directors.** The letter should come from a board member and state the date on which the financials were reviewed and formally approved by the Board.

2. **RACC’s SMU DataArts Funder Report for FY2021.**
   - Organizations must enter information from their most recently completed fiscal year into an SMU DataArts Cultural Data Profile. **Be sure to enter or update your data using your board approved audit, reviewed financials, or completed**
approved year-end financial statement so that it matches the other financial
documentation you provide with the organization’s report. For more
information, please visit racc.org/dataarts.

- The Cultural Data Profile must be in *Complete* status, meaning that your data has
  cleared the error check. Once the profile is complete, you will need to generate
  your Funder Report, save it as a PDF, and upload it in the RACC Opportunity
  Portal. Please refer to [How do I run or produce a Funder Report](#) for more
  information. If you have questions about the SMU DataArts platform or need
  assistance entering data and generating a funder report, please contact the SMU
  DataArts Support Center at 1-877-707-3282 or help@culturaldata.org.

3. The organization’s most recent monthly financial statements including an income &
   expense statement and a balance sheet.

4. The organization’s budget for FY2022.

### BASE AWARD REVIEW

Partner organizations who maintain eligibility, and who submit a complete report will receive a
GOS Base Award.

#### REVIEW PROCESS

1. The RACC Grants team will review Base Award reports to see how you are doing as
   well as confirm eligibility, clarity, and accuracy of financial data.
2. Organizations will be contacted if there are questions regarding submitted data.
3. If necessary, a member of the RACC Grants team will follow-up on areas of interest
   or concern.

### INVESTMENT AWARD REVIEW

Investment Award process will be open to eligible GOS partner organizations by **Wednesday
March 2, 2022**. The categories and review process will be shared when available. Investment
Award applications must be submitted by the Cycle 3 due date, May 4, 2022, by 5pm.
Organizations receiving General Operating Support Grants must sign a Grant Agreement in order to receive award funds. The agreement states the partner’s responsibilities, the amount of funding, and the approved use of the funds.

Organizations are required to comply with Oregon Revised Statues, Chapter 656 regarding Workers’ Compensation insurance and maintain Directors and Officers liability insurance (D&O). The organization shall also maintain General Liability insurance that protects the organization and RACC from any claims, demands, actions, and suits for damage to property or personal injury arising from their work under the contract. Partner organizations must also comply with all applicable provisions of the Americans with Disabilities Act of 1990.

Throughout the grant period, organizations receiving General Operating Support Grants may be required to provide RACC with information about their current financial condition and program activities.

ACKNOWLEDGMENT (CREDIT TO RACC)

It is vital that RACC grant recipients display RACC’s logo as a demonstration of how public funds support arts and culture in our region. Organizations that receive General Operating Support Grants are required to use the RACC logo in printed and electronic materials associated with all performances, exhibitions, or other public events. Current logos are available for download in a variety of formats at racc.org/logos.