Glossary

Artist [1]

An individual who provides art or artistic services specifically identified with an organizational program or activity; includes artists of a company, troupe, or touring group.

Arts-Based

The organization creates, exhibits, and/or performs works in any of the following fine, performing, applied or literary art forms as a primary public function:

- Drawing
- Painting
- Sculpture
- Printmaking
- Photography
- Dance
- Theater
- Music
- Decorative art
- Functional art
- Creative writing

Your organization should reference the arts in your mission statement, as well as in strategic planning documents and/or other foundational materials.

If your organization utilizes both the arts and humanities to achieve your mission, you must have an emphasis on the arts and a majority of your programs address an arts discipline, in order to be eligible for funding.

Capacity [2, 1]

The facility or power to produce, perform, or deploy.

An organization's management, administration, programming and performance ability.

Your organization's ability to fulfill your stated mission and goals.

Core Program [2]

The program that your organization is centered or founded on. This program is essential for your organization's success.

Data Collection Method [2]

The specific procedures, instruments, schedule, or personnel used to collect data.

Disability [2]

Any condition of the body or mind (impairment) that makes it more difficult for the person with the condition to do certain activities (activity limitation) and interact with the world around them (participation restrictions).

Employee Identification Number (EIN) [1]

An account number identifying an applicant for purposes of reporting wages and taxes to the Internal Revenue Service. The organization's name on an application must match the name associated with the organization's EIN number.

Endowment [1]

Restricted or unrestricted funds which are invested by the organization and secured for purposes which extend beyond the organization's annual operating cycle. Interest income or dividends from investments may be used by the organization for its annual operations and should be classified as such.

Expense [1]

The costs required to implement the grant activity.

Fiscal Year [1]

Any 12 month period used for financial record keeping and reporting suited to the organization's operating cycle or programming season.

Form 990 Rules [3]

Status	Form to File
Gross receipts normally ≤ $50,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return	990-N (e-Postcard)
Gross receipts < $200,000, **and** Total assets < $500,000	990-EZ or 990
Gross receipts ≥ $200,000, **or** Total assets ≥ $500,000	990

Audit Rules [4]

A charitable organization with gross annual revenue over $500,000 (excluding grants from government agencies and other 501c3 nonprofits) must file an audited financial statement prepared by an independent CPA.

For additional information, please visit:

Annual Financial Report and Audit Instructions "*Reporting and Auditing Requirements Nonprofit Organizations*", https://www.tn.gov/finance/office-of-criminal-justice-programs/ocjp/ocjp-grants-manual/annual-financial-report-and-audit-instructions.html

Other Program [1, 2]

Any program that your organization completes, but is not founded upon or essential to your organization's success.

Participant [1]

An individual who directly benefits from your operations and program. This may include donors, subscribers, members, ticket buyers, audiences, education/outreach/engagement program participants, event attendees, listeners, etc.

Revenue [2]

The money brought in for the grant activity. This does not include the value of in-kind donations.

Strategic Goals/Goals [1]

Statements defining the desired outcome of proposed activities and identifying the persons to be served. Goals should be attainable, measurable, and limited to a specific time period.

Sources:

1. Tennessee Arts Commission, "*Glossary*", Accessed January 4, 2019. http://tnartscommission.org/glossary/
2. Merriam-Webster, "*Dictionary*", Accessed January 4, 2019. https://www.merriam-webster.com/dictionary/capacity

3. IRS, "*Form 990 Series Which Forms Do Exempt Organizations File Filing Phase In*", Accessed January 4, 2019. https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file-filing-phase-in

4. National Council of Nonprofits, "*State Law Nonprofit Audit Requirements*", Accessed January 7, 2019. https://www.councilofnonprofits.org/nonprofit-audit-guide/state-law-audit-requirements#TN