

General Instructions

The following instructions will help you get started and guide you through the process of completing your Data Profile.

Before You Begin

- Read more about CDP on your state's CDP website.
- View the New User Orientation and Online Training.
- Read through the reference guides and hints (found on the Online Training page).
- Be sure your computer meets the system requirements.
- Contact the Help Desk with any preliminary questions (to learn more, click on Contact Help Desk).

Getting Started

- On your state's CDP website, select "New User Registration." Choose an organization name that will accurately represent your organization to others. Click "Submit" and you'll be taken to your organization's MY CDP page.
- Under the Add a New Profile header, enter the applicable fiscal year-end date (formatted dd/mm/yyyy), then "ADD." This will open Section 1 of the Data Profile.
- You can fill in the Data Profile sections in any order by selecting the section numbers on the top or bottom of each page. There is no time limit, so you can save and come back to it at any time.

Help

- Each section of the Data Profile has line-by-line instructions. General instructions for each section can be accessed by selecting the "Form Instructions" button located at the top right side of each section. To access line-by-line instructions, select the orange question mark button on the right hand side of each line item. This will bring up a window with the line item instructions.
- To read or print the full general and line-by-line instructions for each section, from the MY CDP homepage, select the "Data Profile Instructions" on the left side of the screen.
- If you have any questions, problems and/or need clarification on any line item or form section when filling out the form, contact the CDP Help Desk. To find the contact information, select the "Contact Help Desk" link on the left side of MY CDP or on the top right side of each section of the Data Profile.

General Tips

- When entering financial information, please enter whole dollar amounts.
- Certain sections of the Data Profile require you to make radio button selections to indicate if your entry is actual, estimated, not available, or not applicable. Not Applicable means that the line item in question is not relevant to your organization and therefore you have no information to provide. Not Available indicates that, while applicable, the information asked for is not being tracked by your organization. You will not be able to submit your Data Profile until you make a selection on each line item where radio buttons appear.
- G&A stands for General and Administrative.
- Boxes within the Data Profile that appear shaded indicate areas that do not apply for most organizations. However, if this box is relevant to your organization, appropriate values may still be entered.
- You can print your entire Data Profile, no matter where you are in the data entry process, by selecting the printer icon located on the right side of the MY CDP screen under the My Data Profiles heading.

Saving Your Work

- Your work will automatically save as you move through the Data Profile. Selecting the "Save" button on the top or bottom of each section allows you to save your work and remain in the current section.

- If you select the “Cancel” button, also on the top or bottom of each section, any changes to the current section since your last save will be undone and you will return to MY CDP.
- If you close your browser without saving the Data Profile and properly logging out, your unsaved changes will be lost and you will be locked out of the Data Profile.

Security

- For security purposes, under certain circumstances the Data Profile will lock to prevent a third-party from having access to the information, including:
 - Inactivity after thirty minutes,
 - Closing your browser without logging out,
 - Using a browser’s “Forward” and “Back” buttons instead of using the section numbers,
 - A second person attempts to open a Data Profile currently being edited,
 - Slow internet connection (if this is the case, please contact your Internet Service Provider).

After 30 minutes, the Data Profile will automatically unlock. During regular business hours, you can call the Help Desk to have the Data Profile unlocked immediately.

Information You Will Need To Fill Out The Data Profile: Board-Approved Audit, Review Or Year-End Financial Statements

- If your organization has an annual audit or review prepared by an independent certified public accountant, all financial data entered into the Data Profile must be based on audited or reviewed data. Do not enter data until after your audit or review is final and has been approved by your board.
- If your organization has no audit or review, and does not plan on having an audit or review for its most recently completed fiscal year, please base your Data Profile entries on your board-approved internal financial records for the last complete fiscal year.
- Some of the information you need to submit can be copied directly from your audit or review (including the audit footnotes). The instructions indicate the sections that correspond to your audit. Refer to your internal financial records for the more detailed information required in the Data Profile.
- The following line items *must* be copied directly from your audit or review: Total Unrestricted Revenue, Total Temporarily Restricted Revenue, Total Permanently Restricted Revenue, Total Revenue, Total Program Expenses, Total Fundraising Expenses, Total General and Administrative (G&A) Expenses, Total Expenses, Total Assets, Total Unrestricted Net Assets, Total Temporarily Restricted Net Assets, Total Permanently Restricted Net Assets and Total Liabilities & Net Assets.
- If you are unsure where a particular dollar amount belongs on the Data Profile, treat the amount in question the same way it was treated in your organization’s accounting records and audit. For instance, if a donation from a corporate foundation was accounted for as a Foundation Contribution in your books and records, then include it with Foundation Contributions on the Data Profile. If, instead, it was treated as a Corporate Contribution, then treat it the same way on the Data Profile.
- Because all audits and reviews are formatted differently, your audit or review may not be identical to the Data Profile. For example, in Section 8 of the Data Profile, all investments are considered current assets. Even if your audit considers your permanently restricted endowment to be a non-current asset, please use Section 8, Line 10 to record the item. If you have any questions about discrepancies of this nature, please contact the Help Desk.

When To Enter Data

- You will need to fill out a new Data Profile once per year, after your annual audit, review or internal financial records are final and board-approved.
- If your annual audit or review is not final when you have to submit a grant application to one of the participating grantmakers, enter data from your prior fiscal year based on your prior year’s audit or review.
- First time users are encouraged to enter and submit two years of data. Most participating grantmakers request the two most recently completed fiscal years of data, which allows them to have more

information and allows you to access to trend reports. If entering two years of data, start with the earliest year first; when you enter the later year, totals from the prior year will appear on the screen.

- All of the information required by the Data Profile, both financial and non-financial, should be given in terms of your organization's own accounting method and fiscal year, and not grant years or calendar years (unless your fiscal year is a calendar year). If you are subject to an audit or review, your fiscal year-end will coincide with the date on your audited/reviewed financial statements.

Sub-Units & Programs Within Non-Arts/Cultural Organizations

- If you are filling out the Data Profile for a department or an on-going program within a larger parent organization or institution, such as a university or a government entity, and are applying for a grant from one of the participating grantmakers, fill out the Data Profile for the sub-unit only. **DO NOT** enter any data for the parent organization. If you are unsure about which data should be provided, contact the CDP Help Desk for assistance.

Leave Yourself Notes

- Each line of the Data Profile has a Notes button, indicated by a pencil icon on the right side of each line item. Select this to open a blank window and make notes for yourself on how you filled out the form. For example, you might want to note what items you included in a given line, where you found the information, etc. When you are finished typing in a Note, select "Save." After you save the information and return to the Data Profile, the Notes icon will appear as a post-it note with three lines across it indicating that there is a Note.
- If you want to view your Notes as you fill in the Data Profile, check the "Show Notes" box located at the top right hand side of each section of the form. This will display your Notes beneath each line item of the Data Profile.
- Your Notes from the previous years will appear in the lower part of the Notes window to remind you of what you did in other years and help you enter data consistently.
- Participating grantmakers will not have access to your Notes in the Data Profile. If there are any explanations or details you need to relate to a funder, please include that in the narrative portion of your grant applications.

Accuracy

- It is imperative that you complete the form accurately to ensure that the reports you generate, and the information you provide to participating grantmakers, are correct so that the statistics and research produced with CDP data will be as accurate and useful to the arts and culture community as possible.

Checking & Submitting Your Data Profile

- When you have finished entering your organization's data, you'll need to go through the "Check & Submit" process. This process **DOES NOT** submit your information to a grantmaker. Instead it will check your information for possible errors and submit your Data Profile into the Cultural Data Project for review by our staff. Once submitted, you can generate Funder Reports and other reports using the information from the Data Profile.
- After you submit the Data Profile, CDP staff will review it. The contact person listed in Section 1 will receive an email listing any potential discrepancies, suggestions for consistency between financial and non-financial data and additional information on best practices. Please be sure to call or email the Help Desk and address any concerns so that your Data Profile can be marked as Review Complete and be eligible to be included in Comparison Reports and research efforts.
- To start the process, from the Data Profile, select "Save" and "Return to MY CDP." Choose the Data Profile you wish to submit and select "Check & Submit." Select "Yes" at the prompt. This will activate an automatic error check.
- The error check is designed to catch any mistakes in the data entered into the Data Profile that can be detected automatically. For instance, for audited/reviewed organizations, several line items

throughout the Data Profile must agree with the information entered in Section 2, the audit verification section. If they do not, you will not be able to submit the Data Profile until you correct the errors.

- The error check system will give you a list of errors and warnings found in your Data Profile. The list will have direct links that will take you to the line item within the Data Profile that needs your attention. To address an error or warning, select the error message's link and make the necessary corrections. Then select "Save" and select "Return to Error List," located on the top left side of the page. You can submit the Data Profile without addressing the warnings, but not without correcting the errors. Once all of the errors have been corrected, click "Submit." You will get a confirmation once the Data Profile has been successfully submitted. If you have questions about any of the warnings or errors, please contact the CDP Help Desk for assistance.
- You can check your Data Profile for errors without submitting it by going through this process and not selecting "Submit" once you have addressed all errors.

Status of Your Data Profile

- You can always see the status of your Data Profile, along with a description of the status, on MY CDP, as follows:



In Progress: This Data Profile has not yet gone through the automated error check and been submitted. Click the "Check & Submit" button to complete the error check and submit this Data Profile. [After starting your Data Profile, the status will be "In Progress." Select "Edit" to re-open the Data Profile to make changes and additions.]



Submitted - Awaiting CDP Review: This Data Profile has been submitted. CDP staff will review it in the order it was received. We may contact you with suggestions for revisions. You can now run Funder Reports and powerful trend and comparison reports (where applicable). [If you need to edit this Data Profile, you'll need to call the Help Desk to have it unsubmitted.]



Submitted - Call to Complete Review: CDP staff have completed the first step in the review process. Please call the CDP Help Desk to complete the review process. [If you need to edit this Data Profile, you'll need to call the Help Desk to have it unsubmitted.]



Under Revision: At your request, CDP staff have unsubmitted this Data Profile so that you can make changes to it. [Select "Edit" to re-open the Data Profile to make changes and additions.]



Review Complete: CDP staff have completed the review process for this Data Profile. It is included in Comparison Reports and licensed research reports. All data is presented in aggregate only. [If you need to edit this Data Profile, you'll need to call the Help Desk to have it unsubmitted.]

Generating Funder Reports and Printing

- To view any of the reports, you must have Adobe Acrobat Reader installed on your computer (see our system requirements page). To generate a Funder Report to accompany a grant application to one of the participating grantmakers, go to the Funder Reports section of MY CDP, select the fiscal year, then "GO." Click the plus sign next to the funder for which you are applying to see participating grant programs. Select the report for the program you want. A PDF of the report that is populated with data from the selected fiscal year will appear on screen. This report can be printed or saved. Please note that generating a Funder Report will also make your data available to that funder electronically.

Section 1 Organization Information

General Instructions

Section 1 - This section of the Data Profile collects basic information about your organization. If you have completed a prior Data Profile, the information from it will be shown here. Only make changes to the items that have changed in the period for which you are reporting.

Line Number Instructions

1 For the (number of months) ended

How long (in months) was the fiscal year you are reporting? Most fiscal years are twelve months in duration. However, if you have changed your fiscal year-end date, or if your organization is in its first year of operations, your fiscal year could be of a length other than twelve months.

2 Organization Login

The login you chose when you registered on this site appears here. It will also appear at the top of each page of the form.

3 Legal Name of Your Organization

This line should contain the legal name of your organization as stated on your 990, IRS Determination Letter or other official documentation. If your organization is a sub-unit of a larger organization, fill in the name of the sub-unit. The first time you open a new Data Profile, this line will be pre-populated with the organization name you entered when you registered.

3a Organization Mission Statement

What is your organization's mission statement? [This line item was added March 2011]

3b From where do you draw your primary audience/constituency?

Please select the primary geographic range and/or community type from which you draw your audience members, constituents or participants. If you do not primarily serve a particular geographic range or community type, choose the option that most closely applies. [This line item was added March 2011]

3c Does your organization primarily serve a particular racial/ethnic group?

Primarily what, if any, racial/ethnic group is it your organization's mission to serve? Choose all that apply. If you do not primarily serve a particular racial/ethnic group, choose "General audience/constituency – no group specified." [This line item was added March 2011]

3d Does your organization primarily serve a particular gender?

Primarily what, if any, gender is it your organization's mission to serve? Choose all that apply. If you do not primarily serve a particular gender, choose "General audience/constituency – no group specified." [This line item was added March 2011]

3e Does your organization primarily serve a particular age group?

Primarily what, if any, age group is it your organization's mission to serve? Choose all that apply. If you do not primarily serve a particular age group, choose "General audience/constituency – no group specified." [This line item was added March 2011]

3f Are there other distinct groups that you define as primary constituencies?

Primarily what, if any, other distinct group(s) is it your organization's mission to serve? Choose all that apply. If you do not primarily serve a particular group, choose "General audience/constituency – no group specified." [This line item was added March 2011]

4a Does your organization have a parent organization?

Is your organization, department or ongoing program for which you are filling out the Data Profile a part of or subsidiary of a larger organization such as a university or government entity? Example 1: if you are filling out a Data Profile for a specific department within a university, such as a gallery or a theatre, and the university controls your finances and has ultimate control over your operations, answer "Yes" to this question. Example 2: If you are filling out a Data Profile for an independent organization too small to have federal tax-exempt status, but have a fiscal sponsorship agreement with a 501(c)(3) organization (which has no control over your finances and operations) who will apply for grants on your behalf, answer 'No' to this question. Be sure to select "Entity Using Fiscal

Sponsor” on Line 16 below and fill in the name of your fiscal sponsor on Line 16a.

4b If so, please provide the legal name of parent organization

If the answer to 4a above is yes, provide the legal name of your Parent Organization as stated on its 990, IRS Determination Letter, or other official documentation.

5 Is Arts & Culture the primary focus of the Parent Organization (if any)?

If the answer to 4a above is yes, does the mission of your parent organization focus on arts and culture-related activities such as the ones listed and explained in the NISP codes in Line 17?

6 annually audited or reviewed by an independent public accounting firm?

Is your organization, department, ongoing program, or the entity for which you are filling out the Data Profile annually audited or reviewed by an independent public accounting firm? Audits and reviews are two of the official reports issued by independent accounting firms hired annually by your organization to examine your financial records and processes and determine whether your organization has any risk of fraud and is fiscally healthy. These reports contain an auditor’s opinion letter, which states whether the report is an audit or a review, financial statements and notes to the financial statements. An independent accounting firm may also perform a Compilation. This report will usually contain no opinion letter or notes. Compilations are not applicable to this question, or acceptable for use in Section 2, though the information contained in a Compilation may be useful in filling out Sections 3-10. Example 1: if you are filling out a Data Profile for a specific department within a university, rather than the whole University, and the specific department does not have its own audit, answer “No” to this question. Example 2: If you are filling out a Data Profile for only the performing arts center within a larger organization, answer “No” to this question if you do not have an audit for only the performing arts center. [This line item was updated March 2011]

7 Street Address

Enter your street address by selecting “Add Address” (for your first Data Profile) or make changes to an existing address by selecting “Edit Address.”

8 Street Address, Line 2

Enter the second line of your street address, such as a suite number, by selecting “Add Address” (for your first Data Profile) or make changes to an existing address by selecting “Edit Address.”

9 City

Your city will be automatically filled in based on your street address and Zip+4.

10 State

Your state will be automatically filled in based on your street address and Zip+4.

11 Zip + 4

Enter your organization’s 9-digit zip code from your official mailing address. To find your organization’s Zip+4, follow the instructions on the [US Postal Service Website](#).

12 County

Your county will be automatically filled in based on your street address and Zip+4.

13 Phone #, including extension

Enter your organization’s main or general phone number, including an extension, if applicable.

14 Fax #

Enter your organization’s main or general fax number, including an extension, if applicable.

15 Federal ID #

Enter your nine-digit Employer Identification Number as determined by the IRS. You will find it on your tax exemption certificate and other official documents. Organizations with a parent organization may enter their parent’s Federal ID # if they do not have their own.

16 Organization Type (e.g. 501(c)(3))

From the drop-down menu, select your organization’s federal designation as stated on your letter of exemption from the IRS (e.g., 501(c)(3)). See [IR Publication 557](#) for more information on federal designations of tax exempt entities. Organizations with a parent organization may enter their parent’s organization type if they do not have their own.

16a If Other, Please Describe

If your organization is not one of the types listed above, please describe your organization.

16b What is the name of your organization/program's fiscal sponsor?

If you entered "Entity using fiscal sponsor" on Line 16, what is the name of your organization/program's fiscal sponsor? If you have more than one, please list the fiscal sponsor through which your organization receives the largest amount of financial support. [This line item was added March 2011]

17 NTEE Classification

Enter your organization's National Taxonomy of Exempt Entities (NTEE) code. NTEE is the system used by the IRS and the National Center for Charitable statistics to classify nonprofit organizations. The IRS assigns the NTEE code when a nonprofit receives its tax-exempt status. To find your organization's NTEE code, visit <http://nccsdataweb.urban.org/PubApps/search.php> and search by organization name or EIN, or call the IRS Tax Exempt and Government Entities Customer Account Services at 1-877-829-5500. If your organization doesn't have an NTEE code, select the code that best describes your organization and choose the "other" radio button. Where available, we have automatically added your organization's NTEE classification, as recorded by the IRS. If you disagree with the classification, choose a more applicable one and choose 'no' as the radio button. [This line item was added March 2011]

17a NISP Discipline

Choose the classification from the drop-down menu that best fits your organization. NISP stands for National Standard for Arts Information Exchange Project. The NISP codes were developed to assist public funders in collecting information about the arts that will be compatible for tracking national trends. If you feel that more than one code applies to your organization, please enter the code that most closely describes your organization here. Add any other explanatory codes or notes in the Notes field at the end of this line.

17b Specialty or branch of discipline

If your organization is focused on one particular specialty of the discipline you selected in 17a, choose it here. If your organization is focused on multiple specialties of the discipline you selected in 17a, leave this section blank. If you selected a discipline that does not have a specialty, you will see "(not applicable)" listed.

17c NISP Institution Type

Choose the NISP Institution Type that best describes your organization. This value should not change unless a major organizational change has occurred.

17d If None of the Above, Please Describe

If you have selected "None of the Above" for your NISP Institution Type, please describe your organization's institution type or select a more appropriate category in Line 17c.

18 DUNS #

Enter your organization's DUNS® Number. The DUNS® Number, created by D&B, is a unique nine-digit sequence recognized as a universal standard for identifying and keeping track of businesses worldwide, which is now used by agencies such as the National Endowment for the Arts. If your organization does not already have a DUNS® Number, you may want to consider applying for one at https://eupdate.dnb.com/requestoptions.asp?cm_re=HomepageB*TopNav*DUNSNumberTab. A DUNS® Number is not required to complete a Data Profile.

19 Web Address

What is the URL of your organization's website (e.g., www.xxxxxxx.org)?

20 Accounting Method

Select your organization's accounting method: Cash, Accrual, Modified Cash or Other. The accounting method you use is defined by when your organization recognizes revenue and expenses. On a Cash basis, revenue is recognized when it is actually received; expenses when they are incurred. On an Accrual basis, revenue is recognized when it is earned and expenses when they are owed regardless of the movement of cash. The Modified Cash method is a combination of the Cash and Accrual methods. This information can also be found in your audit, review and on your Form 990. If you are not sure which method your organization uses, ask your

Treasurer, bookkeeper, accountant or your auditor.

20a If Other, Please Describe

If you chose "Other" from the list above, please describe your accounting method.

21a Did your accounting method change during the period in Line 1?

Did your organization change its accounting method during the fiscal year being reported on the form from cash, accrual, modified cash or other to a different accounting method?

For definitions of the accounting methods, see line 20 above.

21b If yes, what was your former method of accounting?

If your accounting method changed during the fiscal year being reported on the Data Profile, select your prior method of accounting from the drop-down menu: Cash, Accrual, Modified Cash or Other.

21c If Other, Please Describe

If you chose "Other" from the list above, please describe your former accounting method.

22 Contact Person

Enter the name of the person to be contacted if questions about the Data Profile arise. This line will be pre-populated by the contact name entered with your registration information.

23 Contact Person Title

Enter the title of the person to be contacted if questions about the Data Profile arise.

24 Contact Person E-mail

Enter the e-mail address of the person to be contacted if questions about the form arise. This line will be pre-populated by the e-mail address entered with your registration information.

25 Number of Board Members

How many people served on your organization's board of directors during the fiscal year on which you are reporting? If an advisory board governs your organization, fill in the number of advisory board members.

26 Year Organization Founded

In what year was your organization founded? Organizations with a parent organization should enter the Founding Date of their program or sub-unit.

27 Year Organization Incorporated

In what year was your organization incorporated as stated in your Articles of Incorporation? If your organization is not incorporated, leave this line blank. This field can be left blank for organizations with a parent organization or using a fiscal sponsor.

28 Date IRS Tax Exemption Received

On what date did your organization receive an IRS tax exemption status (e.g., 05/01/1991)? This field can be left blank for organizations with a parent organization or using a fiscal sponsor.

29 City Council District #

If your organization is located in a city with City Council districts, your City Council district will automatically be filled in based on your address. If your city does not use city council district numbers, leave this line blank.

30 State House District #

Your legislative districts will be automatically filled in based on your street address and Zip+4. *Note that addresses in New York will have their assembly district numbers automatically populated into this line.*

31 State Senate District #

Your legislative districts will be automatically filled in based on your street address and Zip+4.

32 Federal Congressional District #

Your legislative districts will be automatically filled in based on your street address and Zip+4.

33 Fiscal Year End Date (month & day, only)

On what month and day does your fiscal year end (e.g., 12/31)? This is automatically populated based on the information you completed when you added this Data Profile.

34 Date Form Completed

This line will be automatically filled in when you submit your Data Profile.

Section 2 Audit Verification Sheet

General Instructions

- If your organization is audited or reviewed, be sure to follow your audit/review exactly when reporting on anything by restriction or functional expense category.
- If your organization does not have a final and board-approved audit or review for the fiscal year you are entering data for, you should not fill in this section of the Data Profile.
- If your annual audit or review is not final when you have to submit a grant application to one of the participating grantmakers, enter data from your prior fiscal year based on your prior year's audit or review.
- Upon submission of the Data Profile, the system will automatically compare this audit data with the data entered in Sections 3, 6, and 8. If the items do not agree, you will not be able to submit the Data Profile until you correct the error.
- To fill out this section, find the corresponding item in your audit or review and enter it here. If a particular item does not appear on your audit or review, leave it blank.
- Your audit or review may contain additional line items below the total revenue line and/or below the total expense line. Combine these additional lines (separately for revenue and expenses), and enter them on the "Other Changes" lines.
- If you have any difficulty filling out this section or have any questions, contact the CDP Help Desk.

Line Number Instructions

1 **Total Assets**

Enter the figure from the "Total Assets" line of your audit or review. You will find this on the Balance Sheet or Statement of Financial Position.

2 **Total Liabilities and Net Assets**

Enter the figure from the "Liabilities and Net Assets" line of your audit or review. You will find this on the Balance Sheet or Statement of Financial Position, and can also be referred to as "Total Liabilities and Equity" or "Total Liabilities and Fund Balances." [This line item was updated March 2011]

3 **Net Assets – Unrestricted**

Enter the figure from the "Unrestricted Net Assets" line of your audit or review. You will find this on the Balance Sheet or Statement of Financial Position and can also be referred to as "Total Unrestricted Equity" or "Unrestricted Fund Balance." [This line item was updated March 2011]

4 **Net Assets - Temporarily Restricted**

Enter the "Temporarily Restricted Net Assets" line from your audit or review. You will find this on the Balance Sheet or Statement of Financial Position and can also be referred to as "Temporarily Restricted Equity" or "Temporarily Restricted Fund Balance." [This line item was updated March 2011]

5 **Net Assets - Permanently Restricted**

Enter the figure from the "Permanently Restricted Net Assets" line on your audit or review. You will find this on the Balance Sheet or Statement of Financial Position and can also be referred to as "Permanently Restricted Equity" or "Permanently Restricted Fund Balance." [This line item was updated March 2011]

6 **Per Audit: Total Revenue**

Enter the figure from the "Total Revenue" line on your audit or review. Include the breakdown into Unrestricted, Temporarily Restricted and Permanently Restricted categories. You will find this on the Income Statement or Statement of Financial Activities. Please note that some audits and reviews show restricted revenue *below* expenses on the Statement Activities. The Temporarily Restricted and Permanently Restricted revenue sections may be called "Changes to Temporarily Restricted Net Assets" and "Changes to Permanently Restricted Net Assets." *If your audit or review does not break down revenue into these categories, enter zero in the applicable fields.* [This line item was updated March 2011]

7 **Per Audit: Other Changes**

If your audit or review contains any operating or non-operating line items below the Total Revenue line or the Change (Increase/Decrease) in Net Assets line, enter them here. You will find these items on

the Income Statement or Statement of Activities.

8 Total Audit: Total Revenue

This is the sum of Lines 6 and 7. It will automatically calculate.

9a Program

Enter your Program expenses, which include any costs the organization incurred in conducting activities for which the organization was created. You will find this break-down of expenses by functional category, Program, Fundraising and General & Administrative, on the Income Statement or Statement of Activities. If your audit or review does not show these designations but only a list of expenses, the functional expense totals may sometimes be found the Notes to Financial Statements section of your audit or review. [This line item was added March 2011]

9b Fundraising

Enter your Fundraising expenses, which include any costs associated with soliciting grants and contributions of money, goods and services from potential donors. You will find this break-down of expenses by functional category, Program, Fundraising and General & Administrative, on the Income Statement or Statement of Activities. If your audit or review does not show these designations but only a list of expenses, the functional expense totals may sometimes be found the Notes to Financial Statements section of your audit or review. [This line item was added March 2011]

9c General & Administrative

Enter your General and Administrative costs (sometimes referred to as Management and General), which include the costs of activities, not specifically associated with a particular program or fundraising activity, but which were necessary to organization's conduct of those activities and its existence. You will find this break-down of expenses by functional category, Program, Fundraising and General & Administrative, on the Income Statement or Statement of Activities. If your audit or review does not show these designations but only a list of expenses, the functional expense totals may sometimes be found the Notes to Financial Statements section of your audit or review. [This line item was added March 2011]

9 Per Audit: Total Expenses

This is the sum of Lines 9a-c. It will automatically calculate. [This line item was updated March 2011]

10 Per Audit: Other Changes

If your audit or review contains any operating or non-operating line items below the Total Revenue line or the Change (Increase/Decrease) in Net Assets line enter them on Line 7, above. These are generally treated as revenue items on the Income Statement or Statement of Activities. An exception to this is Depreciation, which might be listed separately from the Total Expenses. Depreciation should be included with all other expenses on Lines 9a-9c, above, and in Section 6, Line 14 in the appropriate column. You may wish to use the Notes field to indicate how any items on this line are split between the functional expense categories of Program, Fundraising and General and Administrative, for your reference. [This line item was updated October 2011]

11 Total Audit: Total Expenses

This is the sum of Lines 9 and 10. It will automatically calculate.

12 Increase (Decrease) in Net Assets

This is equal to Line 8 minus Line 11. It will automatically calculate.

Section 3 Revenue

General Instructions

- For each line item, separate the total amount into Unrestricted, Temporarily Restricted, and Permanently Restricted categories as they appear on your audit, review or internal financial records. The following are brief explanations of what should be included in each column:
 - **Unrestricted Revenue:** any new or promised funds received by your organization over the course of the fiscal year that can be used for any purpose or for general operating support. This includes most earned revenue items and any funds that your board or another group internal to your organization has decided to use for a particular purpose.

Audited or reviewed organizations must follow the revenue columns or designations that appear in your audit or review.

- **Temporarily Restricted Revenue:** any new or promised funds received by your organization over the course of the fiscal year that the donor has stipulated can only be used for a particular purpose and/or in a particular time period. Temporary restrictions expire when the organization is working on the intended purpose, or has reached the time period designated by the donor. At this time, funds are “released” from restriction, or move from the Temporarily Restricted column to the Unrestricted column (Section 3, Line 32). According to accounting rules, if the organization receives funds designated for a particular purpose, and the organization is fulfilling that purpose in the same fiscal year that the funds were received, they may be accounted for as unrestricted. Audited or reviewed organizations must follow the revenue columns or designations that appear in your audit or review.
- **Permanently Restricted Revenue:** any new or promised funds received by your organization over the course of the fiscal year that the donor has stipulated cannot be used by the organization. Rather the principal amount is to be invested or added to an endowment or other income-generating fund. Audited or reviewed organizations must follow the revenue columns or designations that appear in your audit or review.
- Your audit or review may detail all of your revenue line items into Unrestricted, Temporarily Restricted, and Permanently Restricted categories. If your audit or review is not specific enough, refer to your organization’s internal financial records to provide that additional level of detail. Although you may refer to sources other than your audit or review for additional detail, your total revenue by restriction must still match the totals in your audit or review.
- In this section of the Data Profile, *Lines 25-28 are read-only. These lines will automatically fill in after you have completed Section 4.*
- *Line 36, Total Revenue, must agree with the “Total Revenue” in your audit or review. The totals in the Unrestricted, Temporarily Restricted and Permanently Restricted columns should also agree. Line 36 must also agree with Section 2, Line 8.*

Line Number Instructions

1 Admissions

How much revenue did your organization earn as a result of visitation? This refers specifically to museums, galleries, historical societies or any organization charging an entrance fee. *If your organization charges an admission fee for visiting artists or show or competition entries, do not include that amount here, but on Line 19, Other Earned Revenue.*

2 Ticket Sales

How much revenue did your organization earn as a result of all ticket sales for performances, presentations or special exhibitions, etc? *Workshop & Lecture Fees should not be included here, but on Line 4 of this section. Subscription revenue should not be entered here, but on Lines 10 or 10a of this section.*

3 Tuitions

How much revenue did your organization earn from payments for multi-session classes or semester-long courses offered at your organization? *Fees for one-time workshops, lectures, or lecture series should not be included here, but on Line 4 of this section.*

4 Workshop & Lecture Fees

How much revenue did your organization earn as a result of one-time events such as workshops, lectures, a lecture series, etc?

5 Touring Fees

How much revenue did your organization earn as a result of public or private performances, exhibitions or other presentations offered away from the home or the usual presentation venue of your organization?

6 Special Events – Non-Fundraising

How much revenue did your organization earn from events held for any purpose other than

fundraising? Revenue from Special Events – Fundraising can be entered on Line 29.

6a Special Events – Non-Fundraising, Briefly Describe

If you entered a value in Line 6, Special Events - Non-Fundraising, please briefly describe the special events. [This line item was added March 2011]

7 Gift Shop/Merchandise Sales

How much did your organization earn as a result of all merchandise sales, including gift shop sales? This includes sales at any location. If your organization runs its own food or catering services, include any revenue from these services in this line. If your organization receives a commission on food-related sales operated at your organization by an outside vendor, record that revenue on Line 8. If merchandise sales are netted with associated expenses on your audit or review, please enter the net amount here. [This line item was updated March 2011]

7a Gallery/Publication Sales

How much revenue did your organization earn from the sale of items in your gallery and/or from the sale of self-produced publications? [This line item was updated March 2011]

8 Food Sales/Concession Revenue

How much did your organization earn in concession commission fees as a result of restaurant and/or catering or food sales? If food sales or concession revenue are netted with associated expenses on your audit or review, please enter the net amount here.

8a Parking Concessions

How much did your organization earn from parking fees generated by a lot or garage owned or leased by your organization? If parking concession revenue is netted with associated expenses on your audit or review, please enter the net amount here.

9 Membership Dues/Fees

How much revenue did your organization earn from the collection of membership dues or fees? Include donations made in return for benefits such as free admission, discounts and invitations to special events. *Individual contributions should not be entered here, but on Line 22.*

10 Subscriptions - Performance

How much revenue did your organization earn from sales of tickets purchased via a subscription offering to a series of events during a performance season?

10a Subscriptions - Media

How much did your organization earn from sales of media subscriptions, including subscriptions to a series of magazines, newsletters, online exhibitions or programs, specialized content, databases, broadcasts, telecasts, webcasts, podcasts, etc.? [This line item was added March 2011]

11 Contracted Services/Performance Fees

How much revenue did your organization earn from any services it performed under contract to another organization? Include any fees for service, commissions, transaction fees, administrative fees, box office fees, application or audition fees, and fiscal sponsorship fees paid to your organization. *Do not include fees earned from touring exhibits, performances or presentations reported above in Line 5.* [This line item was updated March 2011]

12 Rental Income

How much revenue did your organization earn for renting out space for on-site events? If rental income is netted with associated expenses on your audit or review, please enter the net amount here.

13 Royalties/Rights & Reproductions:

How much did your organization earn from the use of its intellectual property? Include revenue from royalties and the rights and reproductions of printed materials, photographic materials, artistic works, broadcasts, webcasts, recordings, staging, choreography, etc. [This line item was added March 2011]

14 Advertising Revenue

How much revenue did your organization earn from the sale of advertising space in publications or other advertising opportunities offered by your organization?

15 Sponsorship Revenue

How much revenue did your organization receive from a corporation or other organization to be used in exchange for use of the corporation's name or logo on printed materials or other agreed upon exchanges or promotions? *Do not include any amounts entered on Line 14, Advertising Revenue or Line 23, Corporate Contributions.*

16 Investments-Realized Gains (Losses)

How much did your organization gain (or lose) as a result of the sale of security investments (investments you sold) over the course of the fiscal year? If you are entering a loss, enter a negative number. *This amount should be equal to the sum of Section 9, Lines 3, 10, 17 and 24.*

17 Investments-Unrealized Gains (Losses)

What was the change in value of your current security investments over the course of the fiscal year? The value is the difference between the current market value of the security and your purchase price (investments you hold). If you are entering a loss, enter a negative number. *This amount should be equal to the sum of Section 9, lines 4, 11, 18 and 25.*

18 Interest & Dividends

How much revenue has your organization earned from interest and/or dividends from investments, bank accounts, etc.?

19 Other Earned Revenue

Has your organization received any additional earned revenue? Briefly describe the item(s) in Line 19a below.

19a If Other Earned Revenue, Briefly Describe

If you entered a value in Line 19, Other Earned Revenue, please briefly describe the source of the other earned revenue.

20 Total Earned Revenue

This is the sum of Lines 1-19. It will automatically calculate.

21 Trustee/Board Contributions

How much did your organization receive in donations from board members, trustees, or advisors? Include all board contributions whether required by your organization's by-laws or not.

22 Individual Contributions

How much did your organization receive in donations from individuals who are not board members, trustees or advisors? *Do not include any membership revenue reported in Line 9.*

23 Corporate Contributions

How much did your organization receive in donations from corporations, including grants, funds and matching gifts? Gifts or grants from nonprofit organizations unrelated to your organization should be included on this line. *Do not include any sponsorship revenue entered on Line 15 above or any funds received from friends groups associated with the organization.* [This line item was updated March 2011]

24 Foundation Contributions

How much did your organization receive in donations, whether temporarily restricted or unrestricted, from a charitable foundation? Include contributions from foundations associated with corporations in this line if they are accounted for this way in your audit, review or internal financial records.

25 Government - City (Enter this data in Section 4)

See Section 4 for complete explanation and instructions for this line. Section 4, Line A12 will populate Section 3, Line 25.

26 Government - County (Enter this data in Section 4)

See Section 4 for complete explanation and instructions for this line. Section 4, Line B12 will populate Section 3, Line 26.

27 Government - State (Enter this data in Section 4)

See Section 4 for complete explanation and instructions for this line. Section 4, Line C12 will populate Section 3, Line 27.

28 Government - Federal (Enter this data in Section 4)

See Section 4 for complete explanation and instructions for this line. Section 4, Line D12 will populate Section 3, Line 28.

28a Tribal Contributions

How much did your organization receive from tribal organizations? [This line item was added March 2011]

29 Special Events - Fundraising

How much revenue did your organization receive from events or benefits held specifically for fundraising purposes?

30 Other Contributions

What was the total amount in donations received by your organization that do not fall into the categories listed on Lines 21-31? Include any indirect support from united arts funds, United Way or other federated fundraising campaigns. [This line item was updated March 2011]

30a Other Contributions, Briefly Describe

If you entered a value in Line 30, Other Contributions, please briefly describe the source of the other contributions.

30b Parent Organization Support

If you answered "Yes" to Section 1, Line 4a, that your organization, department, or ongoing program for which you are filling out the Data Profile is a part of or subsidiary of a larger organization such as a university or government entity, enter any monetary or in-kind support you received from that parent on this line. This support may be in the form of a cash transfer or a budget line item, or any goods, services or use of land buildings or space. Please record all other in-kind support provided by entities other than your parent in Section 3, Line 31. [This line item was updated October 2011]

30c Related Organization Contributions

How much did your organization receive from other organizations that are related to your own, but not acting as a parent organization, such as operating or other related foundations, friends groups, separately held endowments, etc.? [This line item was added March 2011]

31 In-kind Contributions

What was the monetary value of contributions given to your organization in the form of goods, services, land, buildings or use of space? Examples of in-kind revenue are the value of a donated computer, the value of free brochure printing services, or the value of the rent on a donated space used by your organization. In general, the amount recorded as in-kind expenses must equal the amount recorded for in-kind revenue. The only exception to this is in the case of a donated capital item such as a building or computer equipment. For these donations, the in-kind revenue item is balanced by an increase in fixed assets on the balance sheet. If your organization is audited or reviewed, include only the amount of in-kind revenue reported in your audit or review. If your organization is not audited or reviewed, only include in-kind items allowable under accounting rules. If your organization has a parent, please include all in-kind contributions from your parent in Section 3, Line 31. For more information about what's allowable as an in-kind item and valuing in-kind items, refer to Wiley's Not-for-Profit GAAP or the Financial Accounting Standards Board (FASB) websites. [This line item was updated October 2011]

31a In-kind Contributions, Briefly Describe

If you entered a value in Line 31, In-kind Contributions, please briefly describe the in-kind contributions. [This line item was added March 2011]

32 Net Assets Released from Restrictions

How much of your restricted funds were released during the year into unrestricted funds, either as a result of the expiration of a time restriction or satisfaction of a program restriction? Show the amount in the restricted funds column as a negative number, and show the amount in the unrestricted column as a positive number. *The amount in the Totals column should be zero for this line.*

33 Total Contributed Revenue and Net Assets Released from Restrictions

This is equal to the sum of Lines 21-32. It will automatically calculate. [This line item was added March 2011]

34 Total Earned and Contributed Revenue Including Net Assets Released from Restrictions

This is equal to the sum of Lines 20 and 33. It will automatically calculate. [This line item was updated March 2011]

35 Transfers and Reclassifications

How much of your organization's revenue was reallocated between restricted and unrestricted funds over the course of the year? This line should include transfers of earned revenue items, endowment draws and other changes in investments, and any adjustments due to new accounting rules and other one-time revenue additions. Any release of temporarily restricted contributions to unrestricted should be recorded on Line 32 - Net Assets Released from Restrictions. [This line item was added March 2011]

36 Total Revenue

This is equal to the sum of Lines 34 and 35. It will automatically calculate. *The dollar amounts in Total Unrestricted Revenue, Total Temporarily Restricted Revenue, Total Permanently Restricted Revenue and Total Revenue must match the corresponding lines on your audit or review and Section 2, Line 8.*

37 Of the Total Unrestricted Revenue reported on Line 36, what was the total amount intended for operating/programmatic purposes?

What portion of your organization's unrestricted revenue was intended for general operating, including program expenses? Please include any endowment draws or unrestricted funds designated by your board for these purposes. This number is not required to appear on your audit or review. [This line item was updated October 2011]

38 Of the Total Unrestricted Revenue reported on Line 36, what was the total amount intended for capital purposes?

What portion of your organization's unrestricted revenue, including Net Assets Released from Restriction, was earmarked for the purchase of fixed assets/facilities, donations to a reserve, growth/risk capital, etc? Please include any extraordinary receipts such as bequests or capital from the sale of fixed assets, and any new, unrestricted revenue designated by your board for these purposes. This number is not required to appear on your audit or review. [This line item was updated October 2011]

39 Total Operating and Capital Revenue

This is equal to the sum of Lines 37 and 38. It will automatically calculate. [This line item was added March 2011]

Briefly describe any discrepancies between Total Unrestricted Revenue (line 36) and Total

40 Operating and Capital Revenue (line 39)

If the Total Revenue in the unrestricted column of Line 36 is not the same as the Total Operating and Capital Revenue in Line 39, please briefly describe the reason for the difference. [This line item was added March 2011]

Section 4 Government Contract and Grants

General Instructions

- In each section - City, County, State and Federal - list your ten largest funding sources and the amount awarded from each agency or governmental department.
- If your organization receives funding from more than ten agencies in any category, aggregate the remaining amount on Line 11 and describe the sources in Line 11a.
- On each line item, list the amounts by category - Unrestricted, Temporarily Restricted, and Permanently Restricted - as they appear on your audit or review.
- If your audit or review does not detail your revenue line items by category - Unrestricted, Temporarily Restricted, and Permanently Restricted - refer to your organization's internal financial records for that additional detail.
- Public funding from government sources may appear as a line item in your organization's financial statements or as a "re-grant" with the funding source being the government. These should be included here as well.
- If any of your funding comes from quasi-government sources such as a Transit or Port Authority or Regional Asset District, and was treated as a government grant in your audit or review, please list the authority and the amount here.
- The Total line, Line 12 of each subsection, will automatically calculate and populate Section 3— Revenue, Lines 25, 26, 27, and 28.

Section 5 Expenses: Salaries and Fringe

General Instructions

- Use this section to report on all employees *on your organization's payroll that receive an IRS W-2 form from your organization each year*. All other paid staff members or those who get paid to work for your organization can be considered independent contractors or interns/apprentices.
- Break down salaries into three functional groupings: Program, Fundraising, and General & Administrative, as described below. This will mirror your audit or review with one additional level of detail - programming is broken down into "Artists & Performers" and "Program - All Other."
- **Program:** Program expenses are any costs the organization incurs in conducting activities for which the organization was created. These may include personnel costs (salaries, benefits, independent contractors), supplies, rent, and portions of larger expenses such as depreciation, insurance, etc. For personnel expenses and statistics, the program category is further broken down:
 - *Artists & Performers:* According to your own definitions, those directly performing the mission of your organization such as artists, actors, musicians and dancers. This item may also include conductors, curators, choreographers, etc, depending on your own classification of these positions.
 - *Program - All Other:* Those indirectly performing program-related activities such as program directors, coordinators, instructors, artistic directors, etc.
- **Fundraising:** Fundraising expenses are any costs associated with soliciting grants and contributions of money, goods and services from potential donors. These may include grant writer fees, special event costs, printing and postage expenses, etc.
- **General & Administrative:** General and Administrative costs (sometimes referred to as Management and General), are the costs of activities not specifically associated with a particular program or fundraising activity, but which are necessary to, your organization's conduct of those activities and its existence. Examples include all or a portion of administrative salaries and benefits, insurance, accounting, depreciation, rent, utilities, supplies, etc.
- If your audit or review does not include this salary break-down or the other information required by this section, refer to your organization's internal financial records.
- *Do not include information about independent contractors or employees not on your organization's payroll in this section.* Information about these workers should be included in Section 6.
- Each column in this section should correspond to the same column containing numbers of employees in Section 11, Subsection I, Lines I-1, I-2 and I-3.

Line Number Instructions

1 Salaries

Enter the total expense for salaried and hourly employees by category. Please note that if a position includes tasks in more than one of the areas listed in the column headings, the salary for that position should be allocated over the applicable columns based on percentages of time spent on each area. In general, this allocation should be the same or similar from year-to-year as long as the position description remains constant. If you have an audit report you must follow the allocation in your audit. This will mirror your audit report or review with one additional level of detail - programming is broken down into "Artists & Performers" and "Program - All Other".

2 Commissions

Enter any commission expense paid to your employees on payroll by category.

3 Payroll Taxes

Enter the *employer* portion of all federal, state and local payroll taxes remitted. Include FUTA taxes and the employer's share of Social Security and Medicare taxes.

4 Health Benefits

Enter the *employer* portion of your organization's employee medical insurance.

5 Disability

Enter the amount your organization spent on disability insurance.

6 Workers' Compensation

Enter the amount your organization spent on worker's compensation insurance.

7 Pension and Retirement

Enter your organization's contribution toward pension and/or retirement benefits, e.g., 401(k)s. If instead of offering direct pension and retirement benefits to employees, you contribute to a union's pension plan on behalf of employees who are members of that union, include the contributed amount in Section 6, Line 31; *this amount should not be considered when calculating the percentage on Lines 10c.* [This line item was updated March 2011]

8 Benefits, Other

Enter the amount of any other benefits your organization offers for its employees, such as tuition assistance.

8a Benefits - Other, Briefly Describe

If you entered a value in Line 8, Benefits - Other, please briefly describe the other benefits. [This line item was added March 2011]

9 Total Salaries and Fringe

This is the sum of lines 1-8. It will automatically calculate and pre-populate Section 6, Line 1.

For the employees on your payroll, organization pays this percent of individual healthcare

10a costs

What is the average percentage your organization contributes toward individual employee health benefits for both full-time and part-time employees? If instead of offering direct health benefits to employees, you contribute to a union's health plan on behalf of employees who are members of that union, include the contributed amount in Section 6, Line 23; *this amount should not be considered when calculating the percentage.* This item will not appear on your audit or review, but may be found in your organization's procedures manual, human resources materials or other similar documents. You must enter a whole number; do not include the "%" sign. Example: If your organization pays for 100% of employee health care coverage, enter 100. [This line item was updated March 2011]

10b For the employees on your payroll, organization pays this percent of family healthcare costs

What is the average percentage your organization contributes toward family health benefits for both full-time and part-time employees? If instead of offering direct health benefits to employees, you contribute to a union's health plan on behalf of employees who are members of that union, include the contributed amount in Section 6, Line 23; *this amount should not be considered when calculating the percentage.* This item will not appear on your audit, but may be found in your organization's procedures manual, human resources materials or other similar documents. You must enter a whole number; do not include the "%" sign. Example: If your organization pays for 100% of employee health care coverage, enter 100. [This line item was updated March 2011]

For employees on your payroll, organization offers to contribute up to this percent of annual

10c salary for pension and retirement

Up to what percentage of annual salary does your organization offer to contribute, or match the employee's contribution, toward the pension/retirement plans for employees on payroll? If instead of offering direct pension and retirement benefits to employees, you contribute to a union's pension plan on behalf of employees who are members of that union, *do not consider the contributed amount when calculating this percentage.* This item will not appear on your audit or review but may be found in your organization's procedures manual, human resources materials or other similar documents. You must enter a whole number; do not include the "%" sign. Example: If your organization contributes 10% of an employee's salary to a pension or other retirement program, enter 10. [This line item was added March 2011]

Section 6 Expenses: All Other

General Instructions

- The expense line items are listed roughly in alphabetical order. Read through the entire list of expenses before entering data so that you can more accurately match the Data Profile's categories to those on your audit, review or internal financial records.

- Break down expenses into three functional groupings: Program, Fundraising, and General & Administrative. These are the same categories used on your audit or review and *must match the corresponding items in Section 2, Lines 9a-c*.
 - **Program:** Program expenses are any costs the organization incurs in conducting activities for which the organization was created. These may include personnel costs (salaries, benefits, independent contractors), supplies, rent and portions of larger expenses such as depreciation, insurance, etc.
 - **Fundraising:** Fundraising expenses are any costs associated with soliciting grants and contributions of money, goods and services from potential donors. These may include grant writer fees, special event costs, printing and postage expenses, etc.
 - **General & Administrative:** General and Administrative costs (sometimes referred to as Management and General), are the costs of activities not specifically associated with a particular program or fundraising activity, but which are necessary to your organization's conduct of those activities and its existence. Examples include all or a portion of administrative salaries and benefits, insurance, accounting, depreciation, rent, utilities, supplies, etc.
- Wherever possible, follow your audit, review and your internal financial records to classify expenses. Where line items differ, you will have to make a choice about how to consolidate or break-out items on the Data Profile. Be sure that you do not "double count" any expenses by including them on more than one line.
- Typically Independent Contractor expenses are listed on the following four line items, Artist Commission Fees, Line 4, Artist & Performers - Non Salaried, Line 5, Fundraising Professionals, Line 19, and/ Professional Fees, Line 36. Follow your audit, review or internal financials as you enter data into the appropriate column(s), Program, Fundraising, and General and Administrative. Your column choices for independent contractors should correspond to Section 11, Part I, Lines I-7 and I-8. Please don't hesitate to call the Help Desk if you have any questions.

Line Number Instructions

1 Total Salaries & Fringe (From Section 5)

This line will automatically populate from Section 5, Line 9.

2 Accounting

How much did your organization spend on payroll services, accounting supplies, accounting software, external consultants to do the organization's accounting and bookkeeping, etc.? *Do not include any fees incurred for your annual audit or review.* [This line item was updated March 2011]

3 Advertising and Marketing

How much did your organization spend on advertising and marketing, including ad placement fees, professional consulting services, printing, etc.? (See Section 7 for a further breakdown of marketing expenses).

4 Artist Commission Fees

How much did your organization spend on hiring individual artists to create original works of art, musical pieces, theatrical pieces, or other works for use or exhibition by your organization?

4a Artist Consignments

How much did your organization pay to artists as part of a consignment agreement for works sold? *Do not include commissions.* [This line item was added March 2011]

5 Artists & Performers - Non-Salaried

How much did your organization spend on independent contractors, such as artists, performers, designers, directors, teachers, writers, etc.? These are people specifically hired by your organization to work on a project or temporary basis to participate in an exhibition, presentation, publication or program and are not on payroll. [This line item was updated October 2011]

6 Audit

How much did your organization spend to retain a public accounting firm to perform your organization's annual audit or review?

7 Bank Fees

What fees were incurred by your organization related to bank accounts, loans, credit cards or lines of credit? *Do not include interest payments.* [This line item was updated March 2011]

8 Repairs & Maintenance

How much expense was incurred by your organization to maintain its physical plant, whether owned or rented? This includes, but is not limited to the maintenance, repairs and general upkeep of all facilities and equipment.

9 Catering & Hospitality

How much did your organization spend on providing hospitality to visitors or guests including meals, food for meetings, gifts, etc.?

10 Collections Conservation

How much did your organization spend to preserve or conserve items in its collection, whether on display, on loan or in storage?

11 Collections Management

How much did your organization spend to manage its collection? Include cataloging supplies, accessioning, de-accessioning, etc.

12 Conferences & Meetings

How much did your organization spend on entrance fees to conferences and/or meetings attended by organization personnel? Include expenses incurred for meetings and/or conferences held or sponsored by your organization.

13 Cost of Sales

How much did your organization spend on inventory or merchandise intended for resale in a gift shop? If your organization has its own food or catering services, include the cost of food and other related expenses in this line item. *If cost of sales is netted with associated revenue in your Statement of Activities, do not include it on this line.* [This line item was updated March 2011]

14 Depreciation

Enter your depreciation expense, which is a non-cash expense that reflects the decline in value of physical property, such as computer equipment, owned by the organization.

15 Dues & Subscriptions

How much did your organization spend on membership dues to other organizations, online subscription fees and periodical subscription fees? [This line item was updated March 2011]

16 Equipment Rental

How much did your organization spend on the rental of office or other equipment such as computer hardware, copiers, etc.?

17 Facilities - Other

Enter the expenses associated with your organization's physical plant, whether rented or owned, and not listed in the Repairs & Maintenance, Rent or Utilities lines. Repairs and Maintenance should be recorded on Line 8, Rent on Line 38, and Utilities on Line 44. This line item may include fees paid for snow removal, signage, landscaping, etc.

17a Facilities - Other, Briefly Describe

If you entered a value in Line 17, Facilities - Other, please briefly describe these expenses.

18 Fundraising Expenses - Other

How much did your organization spend on fundraising activities such as special events, telethons, etc.? In most cases, expenses related to fundraising should appear in the fundraising column. Do not include any expenses that can be broken out into other expense line items in the fundraising column. [This line item was updated October 2011]

18a Fundraising Expenses - Other, Briefly Describe

If you entered a value in Line 18, Fundraising Expenses - Other, please describe these expenses.

19 Fundraising Professionals

How much did your organization spend to hire consultants to design and perform fundraising activities? This line item should include grant writers and other development personnel not on your organization's payroll. In most cases, expenses related to fundraising should appear in the fundraising column. If you recorded any expense in this line, make sure to record the associated independent contractor statistics in Section 11, Part I. [This line item was updated March 2011]

20 Grantmaking Expense

How much did your organization spend on grants given to individuals or other organizations, including any fees associated with these grants such as application design and processing?

21 Honoraria

During the fiscal year, how much did your organization pay to guest speakers or lecturers, or others who performed services at your organization but did not receive a full independent contractor fee?

[This line item was updated March 2011]

22 In-Kind Contributions

What was the monetary value of contributions given to your organization in the form of goods, services or use of space? Examples of in-kind expenses are the value of free brochure printing services or the value of the rent on a donated space used by your organization. These expenses may be reported on one line, or may be embedded within other expense lines.

In general, the amount recorded as in-kind expenses must equal the amount recorded for in-kind revenue. The only exception to this is in the case of a donated capital item such as a building or computer equipment. For these donations, the in-kind revenue item is balanced by an increase in fixed assets on the balance sheet. If your organization is audited or reviewed, include only the amount of in-kind expenses reported in your audit or review. If your organization is not audited or reviewed, only include in-kind items allowable under accounting rules. For more information about what's allowable as an in-kind item and valuing in-kind items, refer to Wiley's Not-for-Profit GAAP or the Financial Accounting Standards Board (FASB) websites. [This line item was updated March 2011]

23 Insurance

How much did your organization spend on insurance premiums for organization insurance, including general liability, directors and officers insurance? *Do not include health or worker's compensation included in Section 5.*

24 Interest Expense

How much did your organization spend on interest fees on lines of credit, credit cards or other loans held by the organization? [This line item was updated March 2011]

25 Internet & Website

How much did your organization spend on website development, including design, maintenance, Internet access, website hosting or email services?

26 Investment Fees

How much did your organization spend on investment services, including brokerage fees, service fees and other professional consultations?

27 Legal Fees

How much did your organization spend on legal services or advice?

28 Lodging & Meals

How much did your organization spend on hotel or other fees associated with overnight stays, including meals, while any personnel were on business travel?

29 Major Repairs

How much did your organization spend on major building or other repairs that were not considered a capital expense (e.g., roof repairs, HVAC system repairs)?

30 Office Expense - Other

Please enter any other office expenses incurred by your organization and not covered in the Equipment Rental, Repairs & Maintenance, Postage and Shipping, Supplies or Telephone lines.

30a Office Expense - Other, Briefly Describe

If you entered a value in Line 30, Office Expense - Other, please briefly describe these expenses.

31 Other

Please list any other expenses incurred by your organization and not specifically asked for in a line item on this section.

31a If Other, Briefly Describe

If you entered a value in Line 31, Other, please briefly describe these expenses.

32 Postage & Shipping

How much did your organization spend on postage and shipping, including overnight, messenger services and bulk mail fees?

33 Printing

How much did your organization spend to print materials? *Do not include printing for the express purpose of marketing included in Advertising and Marketing above, or printing costs included in any other line item in this section.*

34 Production & Exhibition Costs

How much did your organization spend to create and produce any presentations, exhibitions or publications including supplies, materials, design, printing, radio and television broadcasting, other media distribution and other related expenses? Do not include personnel costs. [This line item was updated March 2011]

34a Programs - Other

How much did your organization spend to create and produce any other programs not included in Line 34 above including supplies, materials and other related expenses? This might include education programs, etc. *Do not include personnel costs or items included on other lines in this section.* [This line item was updated March 2011]

34b Programs - Other, Briefly Describe

If you entered a value in Line 34a, Programs - Other, please describe these other programs.

35 Professional Development

How much did your organization spend on staff training, workshops or any other professional development activities?

36 Professional Fees: Other

Enter any other professional fees incurred by your organization for services that are not included in Accounting, Advertising and Marketing, Artists and Performers - Non-Salaried, Audit, Fundraising Professionals, Internet and Website, or Legal Fees, or any other lines in this section.

36a Professional Fees - Other, Briefly Describe

If you entered a value in Line 36, Professional Fees - Other, please describe these expenses.

37 Public Relations

How much did your organization spend on public relations, including professional consulting fees, public appearance fees, press placement fees, etc.?

38 Rent

How much did your organization spend to rent or lease an office, performance, exhibition, storage or any other space? This may include one-time rentals and spaces you use habitually. Please note that you will be asked for the square footage of your habitually rented space only in Section 11.

38a Recording & Broadcast Fees

How much did your organization spend on recording or broadcasting of productions or performances? [This line item was added March 2011]

38b Royalties/Rights & Reproductions

How much did your organization spend on obtaining the right to use others' intellectual property? Include expenses for the rights and reproductions of printed materials, photographic materials, artistic works, broadcasts, webcasts, recordings, staging, choreography, etc. [This line item was added March 2011]

39 Sales Commission Fees

How much did any consultant to your organization receive in sales or other commissions resulting from increased business or awareness of your organization? [This line item was updated March 2011]

39a Security

How much did your organization spend on security for its venue, program, etc.? Include technical systems, and cameras and contracts with security firms. *Do not include employees on your payroll.* [This line item was added March 2011]

40 Supplies – Office & Other

How much did your organization spend on supplies including office supplies, computer supplies or duplication services? *Do not include supplies expense included on other lines in this section.* [This line item was updated March 2011]

41 Telephone

How much did your organization spend on telephone and/or data lines including mobile phone fees, 800 numbers, dedicated internet access phone lines, T-1 lines, or cable modem lines?

42 Touring

How much did your organization spend to bring touring programs to your location or to take an exhibition or production on tour? *Do not include travel or lodging fees included in other expense line items.*

43 Travel

How much did your organization spend on travel, including business travel and transportation such as airfare, parking and commuting fees? *Do not include expenses associated with tours included in Line 42 or any expense items included in Line 28, Lodging and Meals.*

44 Utilities

How much did your organization spend for utilities, including gas, electric, heating, cooling, water, and sewer services?

45 Total Expenses

This is the sum of Lines 1-44. It will automatically calculate. The totals - Total Program Expenses, Total Fundraising Expenses, Total G&A Expenses and Total Expenses - *must match the corresponding item on your audit or review and Section 2, Lines 9a-c and 11.* [This line item was updated March 2011]

46 Change in Net Assets

This is the sum of Total Revenue (Section 3, Line 36) less Total Expenses (Section 6, Line 45) and *must equal the Change in Net Assets on your audit or review and Section 2, Line 12.* It will automatically calculate.

Section 7 Marketing Expenses

General Instructions

- The purpose of this section is to collect specifically, of the expenses already reported on Sections 5 and 6, how much your organization expended on its **marketing efforts ONLY**. Please select the appropriate radio button to indicate whether the amount you spent on each item used is actual, estimated, or not available, or whether the information is not applicable to your organization.
- You will find the information for this section in Section 6, Line 3 and other similar lines in Sections 5 and 6. For all applicable Section 5 and 6 line items, enter in this section *only the portion devoted to marketing activities in your organization.* Example: Line 11, Telephone - include only the portion of telephone expenses from Section 6 used for marketing, such as telemarketing or phone calls made by marketing personnel.
- You will not find this information section on your audit or review and it does not automatically populate using fields from Section 5 or Section 6.

Line Number Instructions

1 Advertising

How much did your organization spend to purchase print, broadcast or Internet advertising space?

2 Dues & Subscriptions

How much did your organization spend on subscriptions or dues to an organization that would further the marketing efforts of your organization (e.g., a professional marketers organization)?

3 Internet & Website

Enter an amount on this line if your website is primarily a marketing tool for your organization. How

much did your organization spend on developing, designing and maintaining your website, including hosting fees?

4 Lodging & Meals

How much did your organization spend while any personnel were on business travel to events concerning the marketing of your organization? Include hotel or other expenses associated with overnight stays, including meals.

5 Marketing Salaries & Fringes

What were the total salaries and benefits for any staff member(s) performing marketing functions for your organization?

6 Postage & Shipping

How much did your organization spend to distribute marketing materials via the US Post Office, messenger services, etc.? These materials may include brochures, invitations, membership materials and other mail pieces.

7 Printing

How much did your organization spend to print marketing materials?

8 Professional Fees

How much did your organization spend for professional marketing or public relations consultants?

9 Public Relations

How much did your organization spend on public relations, including professional consulting fees, public appearance fees, press placement fees, etc? Amounts included in this line should not be included elsewhere in this section.

10 Sales Commission Fees

How much did your employees receive in sales or other commissions resulting from increased business or awareness of your organization?

11 Telephone

How much did your organization spend on marketing phone calls, including telemarketing?

12 Travel

How much did your organization spend on employee travel to a marketing conference, event or other meetings associated with the marketing of your organization?

13 Marketing - Other

Enter any other marketing costs incurred by your organization not listed above?

13a Marketing - Other, Briefly Describe

If you entered a value in Line 13, Marketing - Other, please briefly describe these expenses.

13b In-Kind Marketing Expense

What was the value of any goods and/or services donated to your organization for the express purpose of marketing your organization?

13c In-Kind Marketing Expense, Briefly Describe

If you entered a value in Line 13b, In-Kind Marketing, please briefly describe the natures of the contribution(s).

14 Total Marketing

This is the sum of Lines 1-13. It will automatically calculate.

Section 8 Balance Sheet

General Instructions

- This section should closely mirror the Balance Sheet or Statement of Financial Position from your organization's audit, review, internal financial statements and/or Form 990.
- On each line, divide the total amount into Unrestricted, Temporarily Restricted and Permanently Restricted categories. The following are brief explanations of what should be included in each column:

- **Unrestricted Assets/Liabilities/Net Assets:** any new or promised funds received by or owed by your organization that can be used for any purpose or for general operating support. This includes any funds that your board or another group internal to your organization has decided to use for a particular purpose.
 - **Temporarily Restricted Assets/Liabilities/Net Assets:** any new or promised funds received by or owed by your organization that the donor has stipulated can only be used for a particular purpose and/or in a particular time period. Temporary restrictions expire when the organization is working on the intended purpose, or has reached the time period designated by the donor.
 - **Permanently Restricted Assets/Liabilities/Net Assets:** any new or promised funds received by or owed by your organization that the donor has stipulated cannot be used by the organization. Rather the principal amount is to be invested or added to an endowment or other income-generating fund.

- If your audit or review does not divide Balance Sheet items into Unrestricted, Temporarily Restricted and Permanently Restricted categories, refer to your internal financial records. Please call the Help Desk if you need additional assistance filling out this section.
- Several items in this section must correspond to your audit or review and to Section 2, Lines 1-5 of the Data Profile. They are:
 - Total Assets (Section 2 Line 1 must equal Section 8, Line 22, Total column)
 - Total Unrestricted Net Assets (Section 2 Line 3 must equal Section 8, Line 36 Unrestricted column)
 - Total Temporarily Restricted Net Assets (Section 2 Line 4 must equal Section 8, Line 36 Temporarily Restricted column)
 - Total Permanently Restricted Net Assets (Section 2 Line 5 must equal Section 8, Line 36 Permanently Restricted column)
 - Total Liabilities and Net Assets (Section 2 Line 2 must equal Section 8, Line 37, Total column)
 - In addition, Total Assets must equal Total Liabilities and Net Assets in each column.

Line Number Instructions

Assets

Current Assets

1 Cash & Cash Equivalents

How much in cash and cash equivalents did your organization have in its bank accounts, interest-bearing or non-interest-bearing, or in petty cash at your fiscal year-end? Cash equivalents are considered to be financial instruments with a maturity of less than 90 days (usually Savings, Checking and Money Market accounts, CDs and petty cash).

2 Accounts Receivable

How much was due to your organization from its customers for sale of goods or the performance of services at the end of your fiscal year?

3 Pledges Receivable - Current

At the end of your fiscal year, how much was due *within one year* to your organization from donors who had made pledges during the year?

4 Grants Receivable - Current

At the end of your fiscal year, how much was due to your organization from foundations, governmental agencies or other funders and payable *within one year*?

5 Contracts Receivable

At the end of your fiscal year, how much was due to your organization based on contractual agreements with individuals or other organizations?

6 Receivables - Other

What was the value of funds not listed above that were due to your organization at the end of the fiscal year? *Please list and explain items in the Notes window at the end of this line.*

7 Inventory

At the end of your fiscal year, what was the value of inventory held by your organization to resell in a gift shop or other venue or concession area?

8 Endowments Investments - Board Designated

An endowment is a pool of money set aside and invested with a particular purpose in mind for any earnings (interest, gains and losses) on the investment. The purpose may be stipulated by the donor or a source outside the organization, which makes the endowment restricted.

According to accounting rules, restricted funds can only be designated as such by a donor or other funder. A board-designated endowment is by nature an **unrestricted** fund as the organization decides *internally* to set aside funds to act as an endowment for a particular purpose or purposes.

At the end of the fiscal year, what was the value of invested funds dedicated to a specific purpose or purposes as designated *internally* by your organization's board of directors? If your audit or review does not segregate your endowment and other investments by restriction, you may need to consult your audit or review footnotes, your CFO, board treasurer and/or your auditor for complete information. *This line must equal Section 9, Line 7.* [This line item was updated March 2011]

9 Endowment Investments - Term

An endowment is a pool of money set aside and invested with a particular purpose in mind for any earnings (interest, gains and losses) on the investment. The purpose may be stipulated by the donor or a source outside the organization, which makes the endowment restricted.

According to accounting rules, restricted funds can only be designated as such by a donor or other funder. A term endowment, a **temporarily restricted** fund, is one in which a donor designates a principal amount to be set aside for a particular period of time. Any income from a term endowment may be used at the discretion of the funder and/or the organization's board of directors as agreed upon at the time of the gift. After the designated period of time, the principal of the term endowment usually reverts to a board-designated or other unrestricted fund.

At the end of the fiscal year, what was the value of invested funds that a donor or donors has specified be set aside for a particular period of time? If your audit or review does not segregate your endowment and other investments by restriction, you may need to consult your audit or review footnotes, your CFO, board treasurer and/or your auditor for complete information. *This line must equal Section 9, Line 14.* [This line item was updated March 2011]

10 Endowment Investments - Permanently Restricted

An endowment is a pool of money set aside and invested with a particular purpose in mind for any earnings (interest, gains and losses) on the investment. The purpose may be stipulated by the donor or a source outside the organization, which makes the endowment restricted.

According to accounting rules, restricted funds can only be designated as such by a donor or other funder. A **permanently restricted** endowment, or a true endowment, is one in which a donor designates a principal amount to be set aside in perpetuity for the long-term support of the organization, i.e., generally, the *principal may not be spent*. Any income from a permanently restricted endowment may be used at the discretion of the funder and/or the organization's board of directors as agreed upon at the time of the gift.

At the end of the fiscal year, what was the value of invested funds that a donor or donors has specified be set aside in perpetuity? If your audit or review does not segregate your endowment and other investments by restriction, you may need to consult your audit or review footnotes, your CFO, board treasurer and/or your auditor for complete information. *This line must equal Section 9, Line 21.* [This line item was updated March 2011]

11 Investments - All Other Marketable Securities

At the end of your fiscal year, what was the value of any other investments that do not fall into the endowment categories mentioned above? *This line must equal Section 9, Line 28.*

12 Prepaid Expenses

What was the value of prepayments made by your organization for future expenses such as rent, insurance, pension costs, etc.?

13 Current Assets - Other

What was the value of any other assets not described in the lines above and held by your organization, which will be converted to cash within one year's time? *Please list and explain items in the Notes window at the end of this line.*

Non-Current Assets

14 Fixed Assets - Land

What was the value of land owned by your organization and not held for investment purposes that will not be sold in the near future and/or will only produce money indirectly?

15 Fixed Assets - Building

What was the value of buildings owned by your organization and not held for investment purposes that will not be sold in the near future and/or will only produce money indirectly? *Please enter the depreciation expense that accompanies this/these fixed assets in Line 17.* [This line item was updated March 2011]

16 Fixed Assets - Furniture, Fixtures & Equipment

What was the value of equipment owned by your organization and not held for investment purposes that will not be sold in the near future and/or will only produce money indirectly? *Please enter the depreciation expense that accompanies this/these fixed assets in Line 17.* [This line item was updated March 2011]

16a Leasehold Improvements

What was the value of any improvements or additions you made to a leased space? This may include construction costs or the purchase of fixtures to remain with the premises after the terms of the lease expire. *Please enter the depreciation expense that accompanies this/these leasehold improvements in Line 17.* [This line item was updated March 2011]

17 Accumulated Depreciation (must be a negative number)

How much cumulative depreciation expense had your organization incurred at your fiscal year-end? Enter a negative number for this item. Fixed Assets are generally accompanied by depreciation expenses. If your Statement of Financial Position or Balance Sheet does not include accumulated depreciation, or only shows a net Fixed Asset amount, you may need to consult your audit or review footnotes, your CFO, board treasurer and/or your auditor for complete information. [This line item was updated March 2011]

18 Pledges Receivable - Non-current

At the end of your fiscal year, what was the value of pledges held by your organization, but not due in the current fiscal year?

19 Grants Receivable - Non-current

At the end of your fiscal year, what was the value of grants due to your organization, but not due in the current fiscal year?

20 Other - Non-current Assets

At the end of your fiscal year, what was the value of any other assets held by your organization, the value of which cannot be realized in the current fiscal year? *Please list and explain these other non-current assets in the Notes window at the end of this line.*

21 Interfund Balances (must total to zero)

This line item shows a transfer of assets between your organization's unrestricted and restricted funds. The balance due from another fund should be reflected as a positive number, while the balance due to another fund should be shown as a negative number. *The amount in the Total columns should equal zero.* [This line item was updated March 2011]

22 Total Assets

This is the sum of Lines 1-21. It will be automatically calculated. *The Total column must equal the Total Assets line on your audit or review and Section 2, Line 1.*

Liabilities & Net Assets**Current Liabilities****23 Accounts Payable**

What was the total amount owed to vendors or other organizations (including credit cards) by your organization at your fiscal year-end? [This line item was updated March 2011]

24 Accrued Expenses

How much in expenses had your organization incurred and recorded, but had not been invoiced and/or paid for at the end of your fiscal year?

25 Grants Payable - Current

At the end of your fiscal year, how much in grants had been promised by your organization that must be paid out in the next year?

26 Credit Line Payable

If your organization holds a line of credit, how much was due on that line of credit at your fiscal year-end? Amounts owed on credit cards must be included on Line 23, Accounts Payable. *This line must equal Section 10, Line 4.* [This line item was updated March 2011]

27 Mortgages Payable - Current

At the end of your fiscal year, how much did your organization owe on mortgages of your performing, presentation, exhibit, office, storage or any other spaces used by the organization that must be paid within the next fiscal year? *This line must equal Section 10, Line 10a.*

28 Other Loans & Notes - Current

At the end of your fiscal year, how much did your organization owe on loans other than lines of credit or mortgages that must be paid within the next fiscal year? *This line must equal Section 10, Line 15a.*

29 Deferred Revenue

At the end of your fiscal year, how much in revenue had your organization received, but not yet earned?

30 Other Current Liabilities

At the end of your fiscal year, how much in other liabilities or debt obligations was due within one year? *Please list and explain these other current liabilities in the Notes window at the end of this line.*

Non-Current Liabilities**31 Grants Payable - Non-current**

At the end of your fiscal year, how much in grants had your organization awarded that did not require payment within the next fiscal year?

32 Mortgages Payable - Non-current

At the end of your fiscal year, how much did your organization owe on mortgages of your performing, presentation, exhibit, office, storage or any other spaces used by the organization, that does not require payment until after the next fiscal year? *This line must equal Section 10, Line 10b.*

33 Other Loans & Notes - Non-current

At the end of your fiscal year, how much did your organization owe on loans, other than lines of credit, or mortgages that do not require payment until after the next fiscal year? *This line must equal Section 10, Line 15b.*

34 Other - Non-current Liabilities

How much in other liabilities held by your organization did not require payment until after the fiscal year being reported? *Please list and explain these other non-current liabilities in the Notes window at the end of this line.*

35 Interfund Balances (must total zero)

This line item shows a transfer of liabilities between your organization's unrestricted and restricted funds. The balance due from another fund should be reflected as a positive number, while the balance due to another fund should be shown as a negative number. *The amount in the Total*

columns should equal zero. [This line item was updated March 2011]

36 Net Assets

Net Assets equals Total Assets less Total Liabilities or Line 22 - (Lines 23 through 34). *Each column of Unrestricted, Temporarily Restricted, Permanently Restricted, and Total should equal the corresponding lines on your audit report and Section 2, Lines 3-5.*

37 Total Liabilities & Net Assets

This is the sum of Lines 23-35. It will automatically calculate. *The totals on this line must equal the totals on Line 22 for each column. Each column should equal the Total Liabilities and Net Assets lines on your audit report and Section 2, Line 2.*

Section 9 Investments

General Instructions

- This section focuses on endowment funds - funds held and invested by your organization to generate income – and other investments. An endowment is a pool of money set aside and invested with a particular purpose in mind for any earnings (interest, gains and losses) on the investment. The purpose may be stipulated by the donor or a source outside the organization, which makes the endowment restricted.
- Board-designated endowments are invested funds for which the interest is dedicated to a specific purpose or purposes as designated by the organization's board of directors.
- A term endowment is one where the funds are restricted only for a certain period of time stipulated by the donor or by your organization's board of directors.
- Permanently restricted endowments are ones in which a certain amount of money specified by a donor is only used to generate interest. The interest earned by these endowments can be used for general operating or any other purpose as long as the principal investment remains constant or grows.
- All investments other than endowment funds must be included on Lines 22-28.
- To fill out this section, you may need to refer to your Statement of Activities and the Notes to Financial Statements in your audit or review for additional detail. If you need assistance please call the Help Desk.

Line Number Instructions

Endowments - Board Designated

1 Investments Balance - Beginning of Year

What was the fair value of your organization's board designated endowment at the start of the fiscal year? [This line item was updated March 2011]

2 Interest & Dividends

How much did your organization earn in interest and dividends on your board designated endowment during the fiscal year?

3 Realized Gains (Losses)

What was the value of all gains/losses to your organization as a result of sales and redemptions of your board designated endowment investments? Gains should be reported as a positive number, losses as a negative number. This is reported as Investments-Realized Gain/(Loss) in Section 3-Revenue, Line 16. [This line item was updated March 2011]

4 Unrealized Gains (Losses)

What was the difference between the fair value of your board designated endowment and its previously reported value? Gains should be reported as a positive number, losses as a negative number. This is reported as Investments-Unrealized Gain/(Loss) in Section 3-Revenue, Line 17. [This line item was updated March 2011]

5 New Funds In

What was the amount of new funds added to your organization's board designated endowment during the fiscal year?

6 Funds Out (must be a negative number)

What was the fair value of funds (including interest and dividends) taken out of your organization's board designated endowment during the fiscal year? Enter a negative number for this item. [This line item was updated March 2011]

7 Investments Balance - End of Year

This is equal to the sum of lines 1-6, and *must equal Section 8, Line 8, Total column*. It will automatically calculate.

Endowment - Term

8 Investments Balance - Beginning of Year

What was the fair value of your organization's term endowment at the start of the fiscal year?

9 Interest & Dividends

How much did your organization earn in interest and dividends on your term endowment during the fiscal year?

10 Realized Gains (Losses)

What was the value of all gains/losses to your organization as a result of sales and redemptions of your term endowment investments? Gains should be reported as a positive number, losses as a negative number. This is reported as Investments-Realized Gain/(Loss) in Section 3-Revenue, Line 16. [This line item was updated March 2011]

11 Unrealized Gains (Losses)

What was the difference between the fair value of your term endowment and its previously reported value? Gains should be reported as a positive number, losses as a negative number. This is reported as Investments-Unrealized Gain/(Loss) in Section 3-Revenue, Line 17. [This line item was updated March 2011]

12 New Funds In

What was the amount of new funds added to your organization's term endowment during the fiscal year?

13 Funds Out (must be a negative number)

What was the fair value of funds (including interest and dividends) taken out of your organization's term endowment during the fiscal year? Enter a negative number for this item.

14 Investments Balance - End of Year

This is equal to the sum of lines 8-13, and *must equal Section 8, Line 9, Total column*. It will automatically calculate.

Endowment – Permanently Restricted

15 Investments Balance - Beginning of Year

What was the fair value of your organization's permanently restricted endowment at the start of the fiscal year?

16 Interest & Dividends

How much did your organization earn in interest and dividends on your permanently restricted endowment during the fiscal year?

17 Realized Gains (Losses)

What was the value of all gains/losses to your organization as a result of sales and redemptions of your permanently restricted endowment investments? Gains should be reported as a positive number, losses as a negative number. This is reported as Investments-Realized Gain/(Loss) in Section 3-Revenue, Line 16. [This line item was updated March 2011]

18 Unrealized Gains (Losses)

What was the difference between the fair value of your permanently restricted endowment and its previously reported value? Gains should be reported as a positive number, losses as a negative number. This is reported as Investments-Unrealized Gain/(Loss) in Section 3-Revenue, Line 17. [This line item was updated March 2011]

19 New Funds In

What was the amount of new funds added to your organization's permanently restricted endowment during the fiscal year?

20 Funds Out (must be a negative number)

What was the fair value of funds (including interest and dividends) taken out of your Organization's permanently restricted endowment during the fiscal year? Enter a negative number for this item.

21 Investments Balance - End of Year

This is equal to the sum of lines 15-20, and *must equal Section 8, Line 10, Total column*. It will automatically calculate.

Investments – All Other**22 Investments Balance - Beginning of Year**

What was the fair value of all organization investments, other than endowment funds, at the start of the fiscal year?

23 Interest & Dividends

How much did your organization earn in interest and dividends on investments other than endowments during the fiscal year?

24 Realized Gains (Losses)

What is the value of all gains/losses to your organization as a result of sales and redemptions of investments? Gains should be reported as a positive number, losses as a negative number. This is reported as Investments-Realized Gain/(Loss) in Section 3-Revenue, Line 16. [This line item was updated March 2011]

25 Unrealized Gains (Losses)

What was the difference between the fair value of non-endowment investments or securities and their previously reported value? Gains should be reported as a positive number, losses as a negative number. This is reported as Investments-Unrealized Gain/(Loss) in Section 3-Revenue, Line 17. [This line item was updated March 2011]

26 New Funds In

What was the amount of new funds added to your organization's investments, other than endowment funds, during the fiscal year?

27 Funds Out (must be a negative number)

What was the fair value of funds (including interest and dividends), other than endowment investments, taken out of your organization's investments during the fiscal year? Enter a negative number for this item.

28 Investments Balance - End of Year

This is equal to the sum of lines 22-27, and *must equal Section 8, Line 11, Total column*. It will automatically calculate.

Section 10 Loans

General Instructions

- A line of credit is a pre-arranged loan from a financial institution with a guaranteed limit intended to bridge short-term financial needs of the organization. If your organization holds more than one line of credit, please combine information for all of them on Lines 1-6.
- Please note that amounts owed on a line of credit from financial institution differ from amounts owed on a credit card. All amounts owed on credit cards at the end of the year should be recorded as Accounts Payable on in Section 8, Line 23.
- An organization may hold a mortgage on the performing, presentation, exhibit, office, storage or any other spaces used by the organization.
- To fill out this section, you may need to refer to the Notes to Financial Statements in your audit or review for additional detail. If you need assistance please call the Help Desk.

Line Number Instructions

Credit Line

1 Balance - Beginning of Year

What was the balance due on your organization's line of credit at the start of the fiscal year? Enter a positive number for this line item.

2 Additional Borrowings During the Fiscal Year

What was the total amount borrowed from your line of credit by your organization over the course of the fiscal year? Enter a positive number for this line item.

3 Total Repayments During the Fiscal Year (must be a negative number)

What was the total amount repaid on your organization's line of credit over the course of the fiscal year? Enter a negative number for this item. If the amount owed on your line of credit was forgiven by the lending institution, include that amount on this line.

4 Balance - End of Year

What was the balance due on your organization's line of credit at the end of the fiscal year? This is the sum of lines 1-3 and will automatically calculate. *This line must equal Section 8, Line 26, Total column.*

5 Credit Line Limit

What was the total limit on your organization's line of credit?

6 Credit Line Rate

What was the average interest rate of your line of credit during the fiscal year?

Mortgage Payable

7 Balance - Beginning of Year

What was the balance due on mortgages held by your organization at the start of the organization's fiscal year? Enter a positive number for this line item.

8 Additional Borrowings During the Fiscal Year

What was the total amount of additional mortgages taken out by your organization, or any amounts borrowed against a mortgage over the course of the fiscal year? Enter a positive number for this line item.

9 Total Repayments During the Fiscal Year (must be a negative number)

What was the total amount repaid on mortgages held by your organization over the course of the fiscal year? Enter a negative number for this item. If the amount owed on your mortgage(s) was forgiven by the lending institution, include that amount on this line.

10 Balance - End of Year

What was the balance due on mortgages held by your organization at the end of your fiscal year? This is the sum of lines 7-9 and will automatically calculate.

10a Mortgages Payable - Current

Divide the value in Line 10 (Balance - End of Year) into current and non-current portions and enter the current portion in line 10a. The current portion refers to the amount that must be paid within the next year. The non-current portion is the remainder that must be paid after the first year. *This line must equal Section 8, Line 27, Total column.*

10b Mortgages Payable - Non Current

Divide the value in Line 10 (Balance - End of Year) into current and non-current portions and enter the current portion in line 10b. The current portion refers to the amount that must be paid within the next year. The non-current portion is the remainder that must be paid after the first year. *This line must equal Section 8, Line 32, Total column.*

11 Mortgage Rate

What was the average interest rate of your organization's mortgages over the fiscal year?

All Other Loan and Notes Combined

12 Balance - Beginning of Year

What was the balance due on any other loans held by your organization at the start of the organization's fiscal year? Enter a positive number for this line item.

13 Additional Borrowings During the Fiscal Year

What was the total amount borrowed by your organization over the course of the fiscal year in addition to or other than mortgages and lines of credit? Enter a positive number for this line item.

14 Total Repayments During the Fiscal Year (must be a negative number)

What was the total amount repaid on other loans held by your organization over the course of the fiscal year? Enter a negative number for this item. If the amount owed on any other notes or loans was forgiven by the lender, include that amount on this line.

15 Balance - End of Year

What was the balance due on other loans held by your organization at the end of the fiscal year? This is the sum of lines 12-14 and will automatically calculate. *This line must equal the sum of lines 15a and 15b below.*

15a Other Notes & Loans - Current

Divide the value in Line 15 (Balance - End of Year) into current and non-current portions and enter the current portion in line 15a. The current portion refers to the amount that must be paid within the next year. The non-current portion is the remainder that must be paid after the first year. *This line must equal Section 8, Line 28, Total column.*

15b Other Notes & Loans - Non Current

Divide the value in Line 15 (Balance - End of Year) into current and non-current portions and enter the non-current portion in line 15b. The current portion refers to the amount that must be paid within the next year. The non-current portion is the remainder that must be paid after the first year. *This line must equal Section 8, Line 33, Total column.*

Section 11 Non-Financial Information

Section A - Number of Contributors

- Fill in the number of donors to your organization by category.
- "Contributions" refers to monetary donations as well as goods or in-kind services.
- On each line, mark whether the amount given is actual, estimated, or not available. If you have no donors in that category, please select the "Not Applicable" radio button.

Line Number Instructions

A1 Individuals

How many individuals contributed to your organization? Include members and/or subscribers who made contributions in addition to membership dues or subscription fees. If an individual gave more than one gift, only count them once for this line item. [Individual contributors usually relate to revenue reported in Section 3, Line 22.] *Do not include board members.* [This line item was updated March 2011]

A2 Board

How many board members contributed to your organization, including those whose contribution is required by your by-laws? If your organization has no board of directors, instead use advisory board contributors. [Board contributors usually relate to revenue reported in Section 3, Line 21.] [This line item was updated March 2011]

A3 Corporate

How many corporations contributed to your organization? If a corporation gave more than one gift to your organization, only count it once for this line item. [Corporate contributors usually relate to revenue reported in Section 3, Line 23.] *Do not include corporate sponsors on this line.* [This line item

was updated March 2011]

A4 Foundation

How many charitable foundations contributed to your organization, including foundations attached to corporations if classified as such in Section 3? If a foundation gave more than one grant to your organization, only count it once for this line item. [Foundation contributors usually relate to revenue reported in Section 3, Line 24.] [This line item was updated March 2011]

A5 Government (Federal, State & Local)

How many government entities or agencies contributed to your organization? Include those at federal, state, county, city, and local levels. [Government contributors usually relate to revenue reported in Section 4.] [This line item was updated March 2011]

Section B – Space

- This section is meant to examine the physical space needed for your organization to operate.
- Please indicate if you own, rent and/or receive spaces in-kind and the cumulative square footage for each type of space.
- When considering space you rented, only report on locations that you use habitually. For instance, if your organization always rented the same theater for its performances, include information about it in this section. If your organization rented a space for a one-time meeting, do not include it in this section.
- For each line item, please mark whether the square footage of the space is actual, estimated, or not available. If you have no space that matches the description, please select the “Not Applicable” radio button.

B1 Do you own space?

If your organization owns space, choose “Yes” and enter the square footage of the owned space. Use the Actual, Estimated, Not Available and Not Applicable radio buttons to refer to the square footage. [This line item was added March 2011]

B2 Do you rent space?

If your organization habitually rents the same space(s), choose “Yes” and enter the square footage of the rented space. Use the Actual, Estimated, Not Available and Not Applicable radio buttons to refer to the square footage. [This line item was added March 2011]

B3 Is space donated to you or provided in-kind?

If space is habitually donated or provided in-kind to your organization, choose “Yes” and enter the square footage of the space provided. Use the Actual, Estimated, Not Available and Not Applicable radio buttons to refer to the square footage. [This line item was added March 2011]

Section C - Attendance

- Please include attendance numbers of each and every individual who attended your programs and/or activities offered by your organization throughout the reported fiscal year. Attendees of multiple programs/activities should be counted each attendance (with the exception of attendance to a multi-session class/workshop).
- Physical Attendance includes *live and in-person attendance only*. Virtual Attendance includes attendance facilitated through media, such as viewers, listeners, readers and online attendees to online performances or events; *this does not include all visitors to your organization’s website(s)*.
- For each line item, please mark whether the information given is actual, estimated, or not available. If you have no visitors that match the description, please select the “Not Applicable” radio button.
- Lines C4 and C6 are subsets of Line C3, Total Attendance. Lines C1 and C2 should include all attendees of your organization, including students, those who attended as groups and attendees of classes and workshops.

Line Number Instructions

Attendance (number of people)

C1 Total Paid Attendance

How many people paid an entrance fee to visit your organization, participate in your programming, or otherwise experience your organization's work, whether they were general visitors, ticket holders, members, subscribers, students taking classes, workshop participants or those attending outreach activities? [This line item was updated March 2011]

C2 Total Free Attendance

How many people attended your organization, participated in your programming, or otherwise experienced your organization's work and paid no admission fee, whether your organization has no admission fee, or whether the visitor entered during a free admission period or had complimentary tickets to enter or attend? This includes students taking classes, workshop participants and those attending outreach activities. [This line item was updated March 2011]

C3 Total Attendance (C1+C2)

This is the sum of lines C1 and C2. It will automatically calculate.

C4 Children 18 and under

What is the number of children age 18 and under who attended your organization's programs and/or activities in groups or individually? This figure is a subset of Total Attendance in Line C3 above. [This line item was updated March 2011]

C5 Number of Groups of Children 18 and under

How many *groups* of children 18 and under attended or visited your organization's programs and/or activities on school-sponsored or organization-sponsored programs? [This line item was updated March 2011]

C5a Number of Other Groups

How many *groups* other than groups of children 18 and under attended your organization's programs and/or activities? [This line item was updated March 2011]

C6 Attendance - Classes/Workshops

How many people attended workshops, residencies, classes, lectures, or other educational events offered by your organization? This figure should include full enrollment for educational institutions. This figure is a subset of Total Attendance in Line C3 above. [This line item was updated October 2011]

Section D - Website Activity

- To complete the first three lines in this subsection, you will need activity statistics reports from your website host. When requesting this data, be sure that it corresponds to the dates in your fiscal year.
- For each line item, please mark whether the information given is actual, estimated, or not available. If you have no statistics that match the description, please select the "Not Applicable" radio button.

Line Number Instructions

D1 Number of Page Views

How many page views did your website have over the course of the fiscal year? A page view is generated every time a user looks at one page or html file of your website. *This number should not be included in any attendance figures.* [This line item was updated March 2011]

D2 Number of Unique Web Visitors

How many unique web visitors did your website have over the course of the fiscal year? The unique web visitors statistic counts each visitor (or computer) only once, thus giving a more accurate number of the people who looked at your website without counting the same person (or computer) more than once. *This number should not be included in any attendance figures.* [This line item was updated March 2011]

D3 Total Number of Web Visitors

What was the total number of visitors to your organization's website(s) (including repeat visitors)? Include all websites for which your organization maintains or controls content. [This line item was added March 2011]

D4 Total income earned from website activities (from admissions, ticket sales, shop sales, etc.)

How much revenue was earned by your organization as a result of website sales, including tickets, gift shop items, books/journals, etc.? [This line item was updated March 2011]

D5 Total website generated donations

How much revenue was donated to your organization through direct website appeals?

Section E - Subscriber & Members

- For each line item, mark whether the information given is actual, estimated, or not available. If you have neither subscribers nor members, select the "Not Applicable" radio button.

Line Number Instructions**E1 Paying Subscribers – Performance**

How many people purchased tickets to a specially designated series of live and in-person events or performances? [This line item was updated March 2011]

E1a Paying Subscribers – Media

How many people paid to join your organization's media subscription service(s)? Include paying subscribers to journals, magazines, member newsletters, etc. [This line item was added March 2011]

E1b Non-Paying Subscribers – Media

How many people subscribed to your organization's free media service(s)? Include number of free newsletter recipients, those on your listserv, podcast subscribers, social media site(s) subscribers, etc. *Do not include listenership, readership and viewership already recorded in the Virtual column of Attendance.* [This line item was added March 2011]

E2 Paying Members

How many people joined your organization as a financial supporter or made a donation in return for certain benefits such as free admission, discounts and invitations to special events? [Members usually relate to revenue reported in Section 3, Line 10.] [This line item was updated March 2011]

E3 How many people are both members and subscribers?

How many people are both paying members of your organization and paying subscribers to a series of organization events? *Do not include someone who receives a subscription as a member benefit.* [This line item was updated March 2011]

Section F – Admission/Ticket Pricing (in dollars)

- For each line item, mark whether the information given is actual, estimated, or not available. If you have no admission prices that match the description, select the "Not Applicable" radio button.

Line Number Instructions**F1 Average Adult Price**

What was your average adult ticket or admission price? *Do not include special event prices.* [This line item was updated March 2011]

F2 Average Child Price

What was your average child ticket or admission price? *Do not include special event prices.* [This line item was updated March 2011]

F3 Average Senior Citizen Price

What was your average senior citizen ticket or admission price? *Do not include special event prices.* [This line item was updated March 2011]

F4 Average Student Price

What was your average student ticket or admission price? *Do not include special event prices.* [This line item was updated March 2011]

F5 Highest Price

What was the highest possible price a visitor could pay for admission or a ticket? *Do not include special event prices.* [This line item was updated March 2011]

F6 Lowest Price

What was the lowest possible price a visitor could pay for admission or a ticket? *Do not include complimentary tickets or special event prices.* [This line item was updated March 2011]

F7 Median Price

What was the median price of all tickets or admission fees? *Do not include special event prices.* A median is a type of average. To find your median admission/ticket price, make a list of all of your admission/ticket prices in ascending order and select the price in the middle (or the average of the two in the middle). [This line item was updated March 2011]

Other Pricing**F8 Average Adult Tuition/Workshop Price**

If your organization offers classes or workshops, what was the average tuition for adults? [This line item was updated March 2011]

F9 Average Child Tuition/Workshop Price

If your organization offers classes or workshops, what was the average children's tuition? [This line item was updated March 2011]

F10 Average Printed Publication Price

What was your average sale price for printed publications? *Do not include zeros.* [This line item was added March 2011]

F11 Average Fundraising Special Event Price

What was your average ticket or admission price for fundraising special events, including galas, auctions, etc.? *Do not include zeros.* [This line item was added March 2011]

F12 Average Non-Fundraising Special Event - Other Price

What was your average ticket or admission price for special events that were not fundraising events? *Do not include zeros.* [This line item was added March 2011]

F13 Average Media Content Price

What was your average sale price for digital content, including virtual events, specialized content, databases, broadcasts, telecasts, and webcasts? *Do not include zeros.* [This line item was added March 2011]

Section G - Program Activity

- For each line item, only report events which happened during the fiscal year being reported here.
- For each line item, mark whether the information given is actual, estimated, or not available. If you have no events that match the description, select the "Not Applicable" radio button.
- Unless otherwise noted, only report the number of types of programs; *do not count multiple or repeat offerings.*

Line Number Instructions**G1 Live Productions – Self-Produced**

How many live productions, including theatrical, dance or musical presentations, did your organization produce and present? Include multiple works (each individual work is 1 production, no matter if repertoire works are performed in multiple combinations). *Do not count multiple performances or presentations of the same program or production.* [This line item was updated March 2011]

G1a Live Productions – Presented Only

How many live productions did your organization present but not produce? This includes artistic performances that were created outside of your organization; in other words, your organization did not produce the content. For example, a performing arts center may present many different types of programs, but since the content was created outside the performing arts center, they are presenters, but not producers. Do not include productions already listed in G1. Do not include multiple presentations of the same production. [This line item was updated October 2011]

G2 Public Performances - Home

What was the total number of performances of all productions offered at your home location this fiscal year? Home includes performance in your local venue(s) and/or home metropolitan area. [This line item was updated March 2011]

G3 Public Performances - Away

What was the total number of performances of all productions offered anywhere other than your home location this fiscal year? Away includes performances on an organized tour outside of your home metropolitan area. [This will typically correlate to the number of tours reported in Section 11, Line G8.] [This line item was updated March 2011]

G3a Online/Radio/Television Programs

How many online/radio/television programs did your organization create or produce? *Do not include multiple productions of the same online/radio/television program.* [This line item was added March 2011]

G4 Permanent Exhibitions

How many exhibitions or series of artworks, specifically grouped and permanently installed, did your organization display?

G5 Temporary Exhibitions

How many exhibitions, or series of artworks, specifically grouped and on display for a limited period of time during the year did your organization display? The exhibition need not have originated at your organization.

G6 Classes/Workshops - for the public/constituents

How many classes or workshops were offered by your organization specifically for the general public or your constituents and not for professionals in the field? Classes refer to class or course offerings. *Do not count multiple offerings of the same class or workshop.* [This line item was updated March 2011]

G7 Classes/Workshops - for professional artists

How many classes or workshops were offered by your organization specifically for professionals in the field (professional development)? Classes refer to class or course offerings. *Do not count multiple offerings of the same class or workshop.* [This line item was updated March 2011]

G7a Publications

How many distinct print and online publications did your organization produce? Include research reports, books, journals, magazines, literary titles, exhibition/museum catalogs, publications for educational purposes, etc. Do not include marketing, advertising and communications materials such as newsletters, brochures, etc. Do not include multiple productions of the same publication. [This line item was updated October 2011]

G7b Number of Publications Distributed

How many copies of your publications were distributed (including free copies)? [This line item was added March 2011]

G8 Tours

For presenting or museum organizations, how many productions or exhibits were presented by your organization away from home on an organized tour? For historic or other visitation-oriented organizations, how many types of tours were offered by your organization? *Do not count the number of times each tour was offered.*

G8a Number of Tour Occurrences

How many times did your organization perform as part of an organized tour, or provide tours of your organization? [This line item was added March 2011]

G9 Films

How many films were offered by your organization to an audience? *Do not count the number of the number of times each film was shown.*

G9a Number of Film Screenings

How many times did your organization have screenings of films and documentaries? [This line item was added March 2011]

G10 Lectures

How many lectures were offered by your organization to an audience? *Do not count the number of times the same lecture was given.*

G10a Number of lecture occurrences

How many times did your organization present lectures? [This line item was added March 2011]

G11 Exhibition Openings

How many art exhibits, permanent or temporary, were displayed for the first time at your organization?

G12 World Premieres

How many musical works, choreographed dance performances, original theater pieces or art exhibits were performed or displayed by your organization for the first time anywhere in the world? Include premieres of commissioned and non-commissioned works.

G13 National Premieres

How many musical works, choreographed dance performances, original theater pieces or art exhibits were performed or displayed by your organization for the first time in the United States? *Do not include any works, performances or exhibitions listed in G12.*

G14 Local Premieres

How many musical works, choreographed dance performances, original theater pieces or art exhibits were performed or displayed by your organization for the first time in your local area? *Do not include any works, performances or exhibitions listed in G12 or G13.*

G15 Works Commissioned

How many works including theater, dance, musical or artworks were commissioned by your organization? Include any works for which a contract was executed during the course of the fiscal year.

G16 Workshops or readings of new works

How many organized readings or workshops of new works has your organization held in the reported fiscal year, thus exploring the possibility of mounting new productions or supporting new works?

G17 Programs - Other

How many other programs or productions did your organization offer that did not fall into any of the categories in this sub-section? *Do not count multiple performances or presentations of the same program or production.*

G17a Number of Programs – Other occurrences

How many times did these other programs occur? [This line item was added March 2011]

G17b Programs – Other Briefly Describe

If you entered a value in Line G17a, please briefly describe these other programs. [This line item was added March 2011]

G18 Off-site School Programs

How many programs or productions did your organization specifically design for and offer in a school or educational institution? Anything included here should be specifically for school children and not classes/workshops for the public, your constituents or professional artists (for those, see Lines G6 and G7). Here, the “site” is your organization’s home location (if applicable), and “off-site” includes anything offered anywhere other than at the home location. Do not count multiple performances or presentations of the same program or production. You may wish to list the programs in the Notes field for your reference. [This line item was updated October 2011].

G18a Number of off-site school programs occurrences

How many times did the Off-site School Program(s) occur? How many times was the program or production offered in school(s) or educational institution(s)? DO count multiple performances or presentations of the same program or production. For example, if you had one program offered at two schools for five classes each you would have a total of ten Off-site School Program Occurrences. [This line item was updated October 2011]

G19 Facility Rentals - By your organization for your program use

During the course of your fiscal year, how many times did your organization rent a space for a performance, exhibition or other programmatic use?

G20 Facility Rentals - By your organization for your non-program use

During the course of your fiscal year, how many times did your organization rent a space for a non-programmatic event?

G21 Rentals of your facility by others

During the course of your fiscal year, how many times did your organization rent its space out to third-parties? [This line item was updated March 2011]

Section H - Fundraising

- These questions concern your organization's participation in fundraising campaign activities to raise money for a restricted purpose, such as a building campaign or to raise endowment funds. **Do not include information about annual fundraising campaigns in this section.**
- Separate your responses by campaign type - capital and/or endowment. If your organization has conducted, is conducting or will conduct a capital campaign of any kind, you may wish to explain the exact nature of the campaign in the Notes at the end of line H1 or H2, for your reference.

Line Number Instructions

H1 *Has your organization recently completed a capital or endowment fundraising campaign (not including annual campaigns)?*

Recently means within the fiscal year for which you are reporting. [This line item was updated March 2011]

H2 *Is your organization in the middle of or actively planning a capital or endowment fundraising campaign (not including annual campaigns)?*

Include information on planned campaigns that are to begin within the year following the fiscal year reported. [This line item was updated March 2011]

Section I - Staff & Non-Staff Statistics

- Please divide all your personnel into the listed categories. The area of programming is broken down into "Artists & Performers" and "Program - All Other."
- An employee is someone who is on your organization's payroll and receives an IRS W-2 form from your organization each year. All other paid staff members or those who get paid to work for your organization can be considered independent contractors or interns/apprentices.
- If an employee divides his or her time between the areas of programming, general and administrative, and fundraising, please indicate this on the form by using decimal places. Example: an employee who works on programming 40% of the time and fundraising 60% of the time should be entered as 0.4 of a program employee and 0.6 of a fundraising employee. The split of employee function should mirror the salary portions on your audit or review and your financial records.
- If a member of the staff did not work full-time, the Data Profile will require you to enter a full-time equivalent on the line below. This includes part-time employees, part-time volunteers, independent contractors and interns/apprentices.
- To determine Full-Time Equivalents (FTEs), calculate how many part-time (PT) workers would equal one full-time (FT) worker. To do this equation, first calculate the average weekly hours for a full time employee, multiplied by the number of weeks per year employees typically work. Then, for all of your part-timers, multiply the number of hours per week by the number of weeks per year by the number of employees. Then divide that number by the full time annual hours calculated above.

Example: If a typical FT employee works 40 hours per week at 50 weeks per year, the annual FT hours are 2000. If you then have 5 PT program employees who each work 20 hours a week (100 hours) and 40 weeks per year, that equals 4000 annual PT hours. 4000 divided by 2000 equals 2. The number entered in Line I2, program-all other column would be 5, and the number entered in the same column in Line I3 would be 2. By this equation, 5 PT employees = 2 FTEs.

- The Total column equals the sum of the first four columns for each line. It will automatically calculate.

- Each column of Lines I-1, I-2 and I-3 in this section should correspond to the same column reporting salaries in Section 5. All other lines in this section should correspond to the related expense line in Section 6.
- For each line item, please mark whether the information given is actual, estimated, or not available. If you have no employees or other personnel that match the description, please select the “Not Applicable” radio button.

Line Number Instructions

I1 Full-time Permanent Employees

How many of your employees work at least seven hours for five days per week annually or the equivalent? Please remember to only use this line to report on employees on your organization's payroll that receive an IRS W-2 form from your organization each year.

I2 Part-time/Seasonal Employees

How many of your employees work less than seven hours for five days per week annually and/or full time for less than 50 weeks per year? Please remember to only use this line to report on employees on your organization's payroll that receive an IRS W-2 form from your organization each year.

I3 Part-time/Seasonal Empl. – FTEs

Of your part-time/seasonal employees, how many full time equivalents (FTEs) do you have?

To determine Full Time Equivalents (FTEs), calculate how many part-time (PT) workers would equal one full-time (FT) worker. To do this equation, first calculate the average weekly hours for a full-time employee, multiplied by the number of weeks per year employees typically work. Then, for all of your part-timers in this category, multiply the number of hours per week by the number of weeks per year by the number of employees. Then divide that number by the full-time annual hours calculated above.

Example: If a typical FT staff member works 40 hours per week at 50 weeks per year, the annual FT hours are 2000. If you then have 5 PT program staff who each work 20 hours a week (100 hours) and 40 weeks per year, that equals 4000 annual PT hours. 4000 divided by 2000 equals 2. The number entered in Line I2, Program-All Other column would be 5, and the number entered in the same column in Line I3 would be 2. By this equation, 5 PT staff = 2 FTEs.

NOTE: If you do not track detailed hours of your part-time staff, volunteers, contractors, or interns, you can take an estimated average of the number of hours worked per year, multiply by the number of people in that category (PT staff, volunteers, contractors, or interns), and divide by the number of working hours in one year (usually 2000).

If you need assistance with this field, please contact the Help Desk.

I4 Full-time Volunteers

How many people work at least seven hours for five days per week annually or the equivalent without any compensation?

I5 Part-time Volunteers

How many people work less than seven hours for five days per week annually or the equivalent without any compensation?

I6 Part-time Volunteers - FTEs

Of your part-time volunteers, how many full time equivalents (FTEs) do you have?

To determine Full Time Equivalents (FTEs), calculate how many part-time (PT) workers would equal one full-time (FT) worker. To do this equation, first calculate the average weekly hours for a full-time employee, multiplied by the number of weeks per year employees typically work. Then, for all of your part-timers in this category, multiply the number of hours per week by the number of weeks per year by the number of employees. Then divide that number by the full-time annual hours calculated above.

Example: If a typical FT staff member works 40 hours per week at 50 weeks per year, the annual FT hours are 2000. If you then have 5 PT program staff who each work 20 hours a week (100 hours) and 40 weeks per year, that equals 4000 annual PT hours. 4000 divided by 2000 equals 2. The number entered in Line I2, Program-All Other column would be 5, and the number entered in the same column in Line I3 would be 2. By this equation, 5 PT staff = 2 FTEs.

NOTE: If you do not track detailed hours of your part-time staff, volunteers, contractors, or interns, you can take an estimated average of the number of hours worked per year, multiply by the number of people in that category (PT staff, volunteers, contractors, or interns), and divide by the number of working hours in one year (usually 2000). If you need assistance with this field, please contact the Help Desk.

I7 Independent Contractors

How many people work under contract for your organization to accomplish certain goals, or to complete a specified project, or for a limited period of time, but are not paid through your organization's payroll? Please only include individuals your organization pays directly and not companies or firms that are paid as an organization. [This line item was updated October 2011]

I8 Independent Contractors - FTEs

Of your independent contractors, how many full time equivalents (FTEs) do you have?

To determine Full Time Equivalents (FTEs), calculate how many part-time (PT) workers would equal one full-time (FT) worker. To do this equation, first calculate the average weekly hours for a full-time employee, multiplied by the number of weeks per year employees typically work. Then, for all of your part-timers in this category, multiply the number of hours per week by the number of weeks per year by the number of employees. Then divide that number by the full-time annual hours calculated above.

Example: If a typical FT staff member works 40 hours per week at 50 weeks per year, the annual FT hours are 2000. If you then have 5 PT program staff who each work 20 hours a week (100 hours) and 40 weeks per year, that equals 4000 annual PT hours. 4000 divided by 2000 equals 2. The number entered in Line I2, Program-All Other column would be 5, and the number entered in the same column in Line I3 would be 2. By this equation, 5 PT staff = 2 FTEs.

NOTE: If you do not track detailed hours of your part-time staff, volunteers, contractors, or interns, you can take an estimated average of the number of hours worked per year, multiply by the number of people in that category (PT staff, volunteers, contractors, or interns), and divide by the number of working hours in one year (usually 2000). If you need assistance with this field, please contact the Help Desk.

I9 Interns/Apprentices

How many students or other interns, who may or may not be earning a stipend, are there in your organization?

I10 Interns/Apprentices - FTEs

Of your interns/apprentices, how many full time equivalents (FTEs) do you have?

To determine Full Time Equivalents (FTEs), calculate how many part-time (PT) workers would equal one full-time (FT) worker. To do this equation, first calculate the average weekly hours for a full-time employee, multiplied by the number of weeks per year employees typically work. Then, for all of your part-timers in this category, multiply the number of hours per week by the number of weeks per year by the number of employees. Then divide that number by the full-time annual hours calculated above.

Example: If a typical FT staff member works 40 hours per week at 50 weeks per year, the annual FT hours are 2000. If you then have 5 PT program staff who each work 20 hours a week (100 hours) and 40 weeks per year, that equals 4000 annual PT hours. 4000 divided by 2000 equals 2. The number entered in Line I2, Program-All Other column would be 5, and the number entered in the same column in Line I3 would be 2. By this equation, 5 PT staff = 2 FTEs.

NOTE: If you do not track detailed hours of your part-time staff, volunteers, contractors, or interns, you can take an estimated average of the number of hours worked per year, multiply by the number of people in that category (PT staff, volunteers, contractors, or interns), and divide by the number of working hours in one year (usually 2000). If you need assistance with this field, please contact the Help Desk.

