

Culture Bridges



Power of culture

Local Cultural Council Direct Grant

CURRENT PARTICIPATING COUNCILS

Amherst Cultural Council

Dennis Arts and Culture Council

Greenfield Cultural Council

Medford Cultural Council

Arlington Cultural Council

Dover Cultural Council

Haverhill Cultural Council

Mendon Cultural Council

Belmont Cultural Council

Duxbury Cultural Council

Hudson Cultural Council

Merrimac Cultural Council

Berkley Cultural Council

East Bridgewater Cultural Council

Hull Cultural Council

Mid-Cape Cultural Council

Billerica Cultural Council

Easthampton Cultural Council

Lancaster Cultural Council

Middleborough Cultural Council

Boston Cultural Council

Essex Cultural Council

Lawrence Cultural Council

Middleton Cultural Council

Brewster Cultural Council

Everett Cultural Council

Leominster Cultural Council

Milford Cultural Council

Bridgewater Cultural Council

Fairhaven Cultural Council

Leverett Cultural Council

Millbury Cultural Council

Brookline Arts Council

Falmouth Cultural Council

Littleton Cultural Council

Montague Cultural Council

Canton Cultural Council

Fitchburg Cultural Council

Ludlow Cultural Council

Monterey Cultural Council

Chelsea Cultural Council

Foxborough Cultural Council

Lynn Cultural Council

Needham Cultural Council

Chicopee Cultural Council

Framingham Cultural Council

Lynnfield Cultural Council

New Marlborough Cultural Council

Conway Cultural Council

Granville Cultural Council

Marion Cultural Council

North Andover Cultural Council

Cummington Cultural Council

Great Barrington Cultural Council

Marlborough Cultural Council

North Brookfield Cultural Council

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CURRENT PARTICIPATING COUNCILS

Northfield Cultural Council

Southboro Cultural Council

Weston Cultural Council

Northampton Cultural Council

South Hadley Cultural Council

Westwood Cultural Council

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Norwood Cultural Council

Spencer Cultural Council

West Bridgewater Cultural Council

Paxton Cultural Council

Stoughton Cultural Council

Williamsburg Cultural Council

Plainfield Cultural Council

Stow Cultural Council

Winchester Cultural Council

Plainville Cultural Council

Sudbury Cultural Council

Winthrop Cultural Council

Plymouth Cultural Council

Sutton Cultural Council

Worcester Arts Council

Pittsfield Cultural Council

Swampscott Cultural Council

Wrentham Cultural Council

Princeton Cultural Council

Tyringham Cultural Council

Uxbridge Cultural Council

Rochester Cultural Council

Wales Cultural Council

Salem Cultural Council

Walpole Cultural Council

Scituate Cultural Council

Watertown Cultural Council

Sharon Cultural Council

Webster Cultural Council

Sheffield Cultural Council

Westfield Cultural Council

History of Reimbursement-Based Awards

- Mass Cultural Council distributes approx. \$4 million to municipalities each year via the Local Cultural Council Program.
- Grants are used to provide funding to arts, humanities and science-related programming within each community.
- This funding has always been on a reimbursement-basis, in which awardees apply for reimbursement from their Local Cultural Council after expending money to run their programs.

Transition from Reimbursement to Direct Grant

Your participation is the first step in making the transition from reimbursement to up-front payments in full. The intent is two-fold:

1. To enhance LCC programming opportunities by imposing less financial hardship on potential grantees.
2. To simplify the payment process for municipalities and councils.

Direct Grant Payment

In most respects, the Direct Grant option mirrors the process and sequence of tasks and decisions in the overall LCC Program Guidelines.

Changes for the Direct Grant option are described in the Direct Grant Guidelines that are referenced within the overall LCC Guidelines.

[LCC Guidelines](#)

[Direct Grant Guidelines](#)

These changes are only in the **payment process to grantees**.

The timeline for the LCC Grant Cycle remains the same as does the LCC application, Eligibility, Grant restrictions, Grant review process and Reconsideration process.

LCC 2022 Timeline

August

- LCC publicizes the grant program locally.
- LCC updates contact information on Council Profiles.
- Mass Cultural Council notifies LCC of their allocation amounts.
- LCC informs Mass Cultural Council of intention to become a Direct Grant Council.

September

- LCC lists Direct Grant Payments in their council priorities and local guidelines.
- LCC posts priorities on their Council Profiles no later than September 1, 2021
- LCC meets with municipal fiscal officer to complete sections 1 & 2 of the Annual Report.
- LCC grant cycle opens

October

- LCC grant cycle closes, all applications due October 15, 2021.
- LCC Account Form updated on Annual Report via the online annual report by October 15, 2021 (sec. 1 & 2).

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November – December

- LCC conducts their grant cycle voting meetings.
- LCC sends disapproval notifications.
- LCC addresses any reconsideration requests.

January – July

- **Completes Annual Report by January 18, 2022**
- LCC submits annual report to MCC by January 18.
- MCC transfers funds to municipality. (or once annual report is submitted and contract received by the municipality)
- LCCs hold grant receptions and attend programs

Direct Grant Payment Process

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- Once Annual Report is completed, Local Cultural Council sends grant packet to grantee which includes:
- **Approval Letter, Grant Agreement, W-9** and the **Final Report**.
- **Grantee signs and sends Grant Agreement & W-9 back to LCC** and W9 to the LCC. (ideally it is returned within 2-4 weeks)
- **LCC forwards Grant Agreement & W9 to Municipal Officer** (LCC does NOT keep copy of W-9 form).
- Municipality processes paperwork and sends payments directly to the grantees.

*Once grantee completes project, they send Final Reports to LCCs. (last date to receive is 1 year from the approval letter)

Direct Grant Sample Award Letter

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Incorporates language changes to reflect the new award process.

Can be tailored to meet needs of each LCC.

Sets out special conditions, if any.

Available as [Word document online](#) in the Supplemental Guidelines.

Sample Approval Letter

[Town] Cultural Council
Address 1
Address 2
City, State Zip

Date

Dear [Applicant Name]:

The [Town] Cultural Council is pleased to inform you that your application for funding has received approval in the amount of [insert approved dollar amount] to support the following: [insert title of approved project].

As part of our new Direct Grant , you will receive your funding as a direct grant that will not require you to expend your own funds and request a reimbursement. In order to accept your grant and receive payment, you must complete the attached Grant Agreement and W-9 and return them within two weeks. In addition, you will be required to fill out a final report on your project once you program is complete.

Please mail the signed originals to: [insert location address].

Neglecting to include these items will delay your payment. Payment will take approximately [insert length of time].

If you need additional time to complete your project, or would like to make other modifications you must make the request in writing to the LCC who has approved your project. Extension and modification requests are reviewed on a case-by-case basis and are not automatically granted.

You are required to complete a Final Report within two weeks of completing your project for proof of project completion. You may submit the Final Report by email to [insert name and email address]. In addition to your Final Report, please provide:

- [List any other materials your LCC may require] (i.e. receipts, programs, images)

If you are unable to complete your project you will be required to repay the grant funds.

Please note that events and programs funded by the LCCs must be accessible to persons with disabilities, including the facility or event location as well as the content of the program. Please see the Accessibility Guide on the Mass Cultural Council website for more information about ensuring that your project is accessible.

According to IRS guidelines, the grant money you receive may be considered taxable income. Keep the award letter and check stub as a record of the award for your taxes.

There were many worthwhile applications for funding and only a select few were funded during this grant cycle. We congratulate you and thank you for your efforts on behalf of our community. Please contact us if you have any questions.

Sincerely,

[Names of Council Member(s)]
[Contact Phone Number and email address]

Enclosures: Grantee Agreement, W-9, Final Report Form, Grantee Credit and Publicity Requirements



Grant Agreement Form

Incorporates language changes to reflect the new award program.

Sets out terms and conditions of the award.

Two LCC members sign-off on agreement.

Copy should be sent to fiscal officer.

Available [online](#).

**LOCAL CULTURAL COUNCIL PROGRAM
GRANT AGREEMENT**

 **Mass Cultural Council**

Grantee _____ Application # _____
Project Title _____
Total award amount \$ _____ Amount requested (if less) \$ _____

**Please attach any supporting documentation as required by the Local Cultural Council for payment.*

This request is for payment to: the grantee or a third-party vendor

MAKE CHECK PAYABLE TO:

NAME _____
ADDRESS _____
CITY/TOWN _____ STATE/ZIP _____

To receive payment, please complete the attached W-9 Form and submit it with this agreement.

By signing the Grant Agreement, I agree to:

- Ensure the funded program is accessible to people with disabilities and does not discriminate on any basis
- Comply with any published local guidelines or conditions, if applicable
- Notify the Local Cultural Council of any material changes to the funded program
- Properly credit the Local Cultural Council and Mass Cultural Council for their financial support
- Submit a Final Report upon completion of the project
- Return the grant funds, in full, if the project is not completed as approved

Signature and title of grantee or officer of grantee organization with legal authority to bind and execute this agreement

Date

Optional: If you would like to share news, photos, or video of your funded program with the Mass Cultural Council please send to: lcc@art.state.ma.us

FOR LOCAL CULTURAL COUNCIL USE ONLY: Requires two members' signatures to approve payment.

LCC Member Signature

Print Name

Date

LCC Member Signature

Print Name

Date

W-9

IRS-required form that allows municipality to pay performers, organizers and vendors. Available [online](#).

LCC sends original to the municipal accountant or treasurer. Because the W-9 includes private, protected information, LCC will not save copies.

Form **W-9**
(Rev. October 2007)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: Individual/Sole proprietor Corporation Partnership
 Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ Exempt payee
 Other (see instructions) ▶

Address (number, street, and apt. or suite no.)

City, state, and ZIP code

List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

OR

Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and

New: The Final Report/Obligation of Grantee

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- Grantees must send Final Report to Local Cultural Council. It is suggested that the report be filed within 2 weeks of program completion but absolutely within one year of date on approval letter.
- Confirms Grantee project details and completion.
- Provides public participation information and impact of program.
- Acknowledges compliance with MCC and LCC guidelines.
- Includes required documentation, if any.
 - Councils have ability to request additional documents that will accompany the Final Report.** LCC will state those requirements in the Award Letter.
- **Local Cultural Councils have the right to request return of grant funds if grantee does not submit a Final Report or program was not completed.**
- Grantees that do not repay the grant funds to the Local Cultural Council jeopardize their future funding.

Final Report Form

Required documentation, if any, must be attached.

Additions can be made to the Final Report on a Council-by-Council basis.

Available [online](#).



Local Cultural Council Grantee Final Report

Grantee:

Application Number:

Project Title:

Grant Amount:

1. When did you complete your funded project?
2. Actual total cash expenses: How much did it cost to complete your project?
3. Participation:
Number of adults engaged in in-person cultural experience?
Number of children (under 18) engaged in in-person cultural experience:
Number of artists directly involved:
4. Did you comply with MCC/LCC publicity requirements?
(please provide proof of credit)

Please tell us any other information you would like to provide about the program? (optional)

Signature (type name here)

(this is an electronic signature. By submitting the form you are attesting that you are the person who signed and submitted the form)



Recap Direct Grant Forms

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Forms that will be sent to the grantee

Award Letter – this is where you will be able to add the supplemental information the Council will require for the Final Report and any other specific Council requests.

Grant Agreement Form - this form cannot be modified but the LCC can attach further requirements as they see necessary.

W-9 - form sent to municipality. LCC does not keep a copy

Final Report Form – this form allows councils to add any questions the council deems necessary, while keeping existing questions. If the council requires receipts or copies of programs to be attached to the Final Report, this should be stated in the Grant Agreement Letter.

RELEASE / USE OF FUNDS

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LCC sends completed copies of agreements and original W-9s to municipal fiscal officer.

Municipal fiscal officer follows customary process for paying out LCC funds:

Award selection process completed by LCC

LCC submits Annual Report and sends out Approval Letters

State funds are deposited to Revolving Fund

Grant Agreement and W-9 received by LCC and forwarded to Municipal Fiscal Officer.

Full amount of grant funds are distributed available for use by grantee.

MUNICIPAL ROLES AND RESPONSIBILITIES

Municipal Fiscal Officer

Continues to maintain & track LCC Revolving Fund.

Continues customary review of LCC payment requests.

Treasurer

Continues to keep separate account for LCC funds.

Continues to distribute LCC funds per town process.

Town Selectboard and City Auditor

Approve payments from LCC Revolving Fund.

*Department of Revenue

Direct grant payment process has been vetted by the State DOR, Division of Local Services.

G.L. c. 41, § 56. The purpose of the statute is to ensure that the municipality receives the value of its expenditures for goods, services and materials before turning over the funds to the vendor. To a certain extent all grants regardless of the source of funds are contracts as include specific terms and conditions binding on both parties.

However, the monies (received by the Local Cultural Council (LCC) from the Mass Cultural Council (MCC) as a grant come from the State Arts Lottery Fund ([G.L. c. 10, s. 57](#)), are not tax dollars or other monies raised by the municipality and MCC has the statutory authority to require the LCCs to distribute them in accordance with the policies and procedures it promulgates, including this proposed requirement of advance payment to the ultimate grantee.

Ruling DOR

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“We agree there is no anti-aid issue because the municipality is not spending tax dollars or funds it raises. The monies received by the Local Cultural Council (LCC) from the Mass Cultural Council (MCC) as a grant come from the State Arts Lottery Fund (G.L. c. 10, s. 57) and are being passed through the LCC for re-granting to mostly private parties for the purposes of the fund. (G.L. c. 10, s. 58). Moreover, the MCC program regulations and guidelines include a public benefit requirement for any of the monies distributed by the LCC.”

Zack Blake

Chief, Technical Assistance Bureau

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LCC ROLES AND RESPONSIBILITIES

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LCC will continue take action, in accordance with LCC guidelines, to:

Provide the municipality with funding list.

Publicize grant awards.

Receive and review Final Reports from grantees.

Ensure grant recipients acknowledge Mass Cultural Council and LCC funding.

Attend and invite elected officials to funded projects.

Conduct their community input process.

Take steps to secure refund of grant award when warranted.



Thank you!

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