

INSTRUCTIONS FOR COMPLETING YOUR NYSCA CAPITAL REPORTS

Grants of \$50,000 and above

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This document provides instructions for submitting your NYSCA Capital Contract reports and requesting payments two and three for matching and no-match grants of \$50,000 and above.

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The document below outlines the requirements for submitting NYSCA Capital Projects reports. There are several steps to this process, and the Capital Projects team will host a webinar and office hours to review all of the requirements. The webinar will be recorded and made available on the [Manage Your NYSCA Capital Projects Grant](#) page of the NYSCA website.

PROCESS OVERVIEW

This section provides a narrative overview of how the process works. A step-by-step guide for submitting your report follows, below.

REPORTING PORTAL – SMARTSIMPLE

We begin the process by collecting the necessary reporting documents from your organization in the SmartSimple portal (nysca.smartsimple.com - the site where you submitted your application). Once the Capital Projects team has reviewed and approved your materials (including any necessary revisions), the NYSCA operations team will initiate the payment. Payments take approximately 30-60 days to appear in grantee accounts from the time the report is approved.

DOCUMENT SUBMISSION AND REVIEW

You, the grantee, will upload your documents in the "Reports" section of your organization's account in the SmartSimple portal. The "Reports" link appears as a tile/button that should be easily located on your organization's dashboard when you log in. Once you complete all questions and upload all required documents, press submit to prompt NYSCA staff to review your report. It is common for NYSCA to have feedback or need more information for capital reports, and documents may go through one or more revisions, all of which will be handled through the Smart Simple reporting portal.

All documents requiring signatures should be signed by a staff or board member who holds organization-wide oversight and responsibility, such as the Executive Director, Chief Operating Officer, or Chief Financial Officer. The Board President may sign for all-volunteer organizations or those in leadership transitions.

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If NYSCA requests revisions, the primary contact listed for your organization will receive an email from Smart Simple to alert you of the request (so please make sure the email address for your primary contact is up-to-date). There is a “Notes” tab in the left menu bar of the reporting portal in Smart Simple where you will find the details of what revisions are requested. You may also share notes about your documents with NYSCA staff through the same “Notes” tab.

Please remember to click the “submit” button when you have completed your report, as this will notify the Capital Projects team that your documents are ready for review (you will need to hit “submit” for your initial report, *and* each time NYSCA staff has requested you upload revised documents). If you need to exit Smart Simple before you have uploaded all documents, please click “save draft,” rather than “submit” to save your report, otherwise your folder will be locked. If this happens, email CapitalProjects@arts.ny.gov to request your report be unlocked. Please keep in mind that any notes you write in the SmartSimple “Notes” tab will only be visible to NYSCA once you hit “submit”- if you have pressing questions about your documents that you need answered in order to submit, please email them to us at CapitalProjects@arts.ny.gov.

Once NYSCA has approved your report, you will receive notification through SmartSimple that you can notarize your budget and an export of the report summary, and upload the items to SmartSimple. Once your notarized documents are received, your payment will be initiated by our operations team.

While many reports are reviewed and approved within a month or two, some can take several months, depending on the complexity of the budget, whether the MWBE utilization goal has been met, the volume and completeness of payment and expense documentation, and the time it takes for organizations to make any requested revisions. Once reports are approved, grantees can usually expect payment within 30 to 60 days.

**Note: New York State considers you, the grantee, the contractor, and the agreement between New York State and the Grantee the contract. Every vendor you engage in business with for the purposed of completing your NYSCA funded capital project is considered a subcontractor, and the agreements executed between you and your vendors the subcontracts.*

STEP BY STEP INSTRUCTIONS FOR COMPLETING YOUR REPORT IN SMART SIMPLE

Basic Project Information

This populates from your grant. Please alert Capital Projects staff if you see any inconsistencies.

Report Information

Report Type

Select from the dropdown based on the information below.

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You can submit an **interim report** to request the second payment (35% of the grant) when you reach 60% total project completion (with receipts demonstrating payment of 60% of project expenses), and a **final report** to request the final 40% when your project reaches 95% completion (with receipts demonstrating payment of 95% of expenses). If you have not yet filed an interim report, but your project is at 95% completion, you can file a combined **interim and final report for a 75% final payment**.

Some grants from FY19 and FY20 are paid on a 50%/50% basis. Consult with Capital Project Staff if you are unsure.

Project Type

Select all that apply from the dropdown:

- New construction – complete build of a new facility
- Expansion – construction of an addition onto an existing facility
- Renovation – complete refurbishment of an existing space that is currently being used by your organization in support of your mission.
- Adaptive reuse – converting an existing property into an arts and/or cultural facility, resulting in a new Certificate of Occupancy
- Infrastructure – upgrades to the physical plant, such as HVAC, plumbing, electrical, etc.
- Historic preservation – restoration of a historic building to extend its useful life and allow it to continue to be used in support of your organization’s mission.
- Equipment systems – purchase and installation of a capitably eligible system, including but limited to a theatrical lighting system, audio or visual system, theatrical seating system, or security system.
- Other – if you select this, you will be prompted to provide more information in a text box.

Program Priorities

Click on this box to open a new window. For your reference, the window will show “Your Previously Selected Program Priorities,” which you indicated your project would meet at the time of your application. Click the plus sign on the drop-down list to add each priority to your report. In the text box next to each, please provide an update on progress made toward the original priorities. You may also add new additional program priorities, if now relevant. Be sure to click “save” at the bottom of the window before closing it.

Project Progress Update

Provide an update on your progress toward completing the Project as described in your application. This should provide a succinct overview of the work accomplished to-date, reflect that you have either reached 60% completion (interim reports) or 95% completion (final reports), and discuss the schedule for completing any remaining work. Please be specific about the nature of the work completed (for example: “windows have been replaced; doors have been ordered.”)

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Project Start and End Date

The report will pull the anticipated project start and end date from your application. Update with the actual start date of the construction/equipment portion of your project.

Update with the current anticipated end date of the project.

Codes and Permits

Provide an update on meeting codes and requesting permits identified at time of application, as well as any new ones that have come up. If no new codes or permits are needed, or you don't have them yet, please indicate as such. Please note that if a new Certificate of Occupancy is required to complete the project, this must be issued before a final report can be approved and final payment can be initiated (if applicable – write n/a if not).

Job Creation

Summarize steps toward meeting the creation of new permanent jobs at your organization (not temporary construction-related jobs) as a result of the project (if applicable - write n/a if not).

Social Equity Component *(This field will only appear for grants of \$2 million and larger.)*

Describe work accomplished in alignment with the social equity goals as identified in your application.

Accessibility Plan *(This field will only appear for grants of \$2 million and larger.)*

Describe work accomplished in alignment with your accessibility plan. Keep in mind that accessibility extends beyond physical accessibility, and can include economic accessibility, geographic accessibility, or work to overcoming perceived barriers to access.

New Certificates of Occupancy or Permits

Upload new certificates of occupancy or permits pertaining to the use of space once finished, if applicable. (Do not upload permits related to construction in progress).

Photos of Project Progress

Upload a single document (preferably PDF) of a representative group of images documenting your project's progress (for interim reports) or overall completion (for final reports). The document should include brief captions for each image. While every project is different, in most cases, six to a dozen photos is sufficient. Do not include renderings.

Budget and Project Expenditures

Itemization of Expenditures

Download the [Expense Itemization Sheet here](#)

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Complete the following columns in the table:

- Date of Invoice
- Subcontractor/Vendor
- Total Amount of Invoice
- Amount of NYSCA Funds Allocated (only complete for Final Reports, leave blank for Interim Reports)
- Amount of Project Total - this is the amount from the invoice relevant to the entire project or particular type of work if itemizing invoice expenses, as shown in the example below (the other situation in which it applies in instances where a contractor bills for multiple projects on a single invoice, in which case this cell should reflect the portion related to this capital project).
- Relevant Expense Line in Capital Budget – this must correspond to the Description of Work in Column B of the NYSCA Budget, such as General Construction, Masonry, Mech/HVAC, etc.

If your invoices include multiple types of work, as is frequently the case with a General Contractor’s invoice, please list the amount for each type of work on its own line. See Example below for how to itemize a hypothetical invoice for \$15,000 from a general contractor, \$10,000 of which is funded by NYSCA.

Date of Invoice	Subcontractor/Vendor	Invoice Total	Amount NYSCA funds	Amount Project Total	Relevant Expense Line in Capital Budget (Description of Work)
5/23/2024	ABC Construction	\$15,000	\$2,000	\$2,000	Carpentry
5/23/2024	ABC Construction	\$15,000	\$5,000	\$10,000	Masonry
5/23/2024	ABC Construction	\$15,000	\$3,000	\$3,000	General Construction

If your General Contractor/Construction Manager is billing you via a continuation sheet (G702/G703), you only need to itemize by work type the final (or in the case of the interim reports) most recent continuation sheet submitted with your report, using the “completed and stored to date” column in your continuation sheet. If retainage is being applied, include the full value for completed and stored to date in the “Invoice Total” column, but the amount included in column for “Amount NYSCA Funds” and “Amount Project Total” should reflect retainage. You will still need to provide copies of all earlier continuation sheets included in Evidence of Expense and Payments upload, and list them with invoice total in the Itemization of Expenditures table (but no need to itemize the separate types of work and break out the value). *If itemizing work type by using the final or most recent continuation sheet, do not worry that it will look like you are double counting by including totals completed and stored to date. Capital Projects staff uses this*

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document to reconcile the budget and will know how to interpret this information. Any other invoices from other subcontractors should be itemized individually.

For complex projects involving multiple billing lines and/or subcontractors, if you are being billed via continuation sheet (G702/G703) from a Construction Manager or General Contractor, speak with NYSCA staff about the possibility of having the architect certify the work via an AIA Certificate of Substantial Completion to establish 95% completion in lieu of itemizing project expenses from vendors other than your CM/GC on the Itemization of Expenditures table. The architect must have been identified to receive NYSCA funds at the time of NYSCA contract execution, be included on the Subcontractor ID form, complete a Vendor Responsibility Questionnaire, and grantee must provide a copy of the contract between the grantee and the architect; or be willing to meet these requirements at the time of first report. Additionally, the project match must still be substantiated by appropriate billing and payment backup.

Upload Capital Budget Form and Reporting Sheet

Upload an Excel version of the Itemized Capital Budget Form and Reporting Sheet you submitted with your contract, updated with the columns for total project actuals, previous payments, and current payments filled in (for grants from FY22 on, these are columns J, K, and L. Grants from prior years may fall into different columns).

Please be sure to update payment request number to 2 (Interim), 3 (Final), or 2 & 3 (Interim and Final combined) and Payment Request Date (date of Budget and Reporting Sheet request preparation). Grants made in FY23 or earlier may have NYSCA's prior address on the budget. Please update it to 411 Fifth Avenue, Suite 700, New York NY 10016.

When completing an Interim Report (FY22 grants or later)

- Itemized Budget Tab
 - Column J = actual funds spent to date, should equal the total from "Amount Project Total" in the Expense Itemization table, and should be greater than or equal to 60% of total project budget (Column I in this same form).
 - Column K = the prorated amount for each NYSCA funded line item received to date (25% for the initial payment). For example, if NYSCA was funding \$100,000 of Masonry work, in your interim report Column K should say \$25,000 next to Masonry. *It does not matter for the purposes of the report if the particular work has been performed or not.*
 - Column L = the prorated amount for each NSYCA funded line item being requested (35% for payment two). For example, if NYSCA was funding \$100,000 of Masonry work, in your interim report Column K should say \$35,000 next to Masonry. *It does not matter for the purposes of the report if the particular work has been performed or not.*
 - All other columns auto populate.

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- Budget Summary Tab
 - Question 1. Revised Grant Budget Total will be the same from your contract budget.
 - Question 2. Total Completed and Stored to date should equal the total of Column M from the Itemized Budget tab.
 - Question 3. Project Percentage Completion should equal 60% (total from Column N on Itemized Budget tab).
 - Question 4. Previous Application Payments should equal 25% of your grant (total from column K)
 - Question 5. Balance to Finish auto populates but should be 40% of grant.
 - Question 6. Current Payment Due equals 35% of grant amount.

When completing a **Final Report or a Combined Interim and Final Report** (FY22 grants or later)

- Itemized Budget Tab
 - Column J = actual funds spent to date, should equal the total from “Amount Project Total” in the Expense Itemization table, and should be greater than or equal to 95% of total project budget (Column I in this same form). If your total project budget has reduced since contracting, speak to Capital Projects staff.
 - Column K = the prorated amount for each NYSCA funded line item received to-date (25% for the initial payment if this is a combined request for payment two and three, or 60% if payment three only).
 - Column L = the prorated amount for each NSYCA funded line item being requested (75% for the initial payment if this is a combined request for payment two and three, or 40% if payment three only).
 - Column M = this column auto populates, but it should correlate to “Total Amount of NYSCA funds” for each type of work in the Itemization of Expenses table. If your expenditures per line item no longer match the original budget, speak to Capital Projects staff about a budget revision.
 - All other columns auto populate.
- Budget Summary Tab
 - Total Project Cost. Update to reflect total of Column J “Total Project Actuals.”
 - Question 1. Revised Grant Budget Total will be the same from your contract budget.
 - Question 2. Total Completed and Stored to date should equal the total of Column M from the Itemized Budget tab.
 - Question 3. Project Percentage Completion should equal or greater than 95% (total from Column N on Itemized Budget tab).
 - Question 4. Previous Application Payments should equal 25% if this is a combined request for payment two and three, or 60% if payment three only (total from column K).
 - Question 5. Balance to Finish auto populates but should be \$0.
 - Question 6. Current Payment Due equals 75% of grant if this is a combined request for payment two and three, or 40% if payment three only.

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*Some grants **awarded prior to FY22 are paid on a 50%/50% basis** and only need to submit a final report. Follow the instructions for final reports above, but payments made to date are 50% of grant amount, and final payment is for 50%. Total project expenditures (Column J) should be greater than or equal to double your grant award.*

Do not notarize the Capital Budget Form and Reporting Sheet until you have been informed by NYSCA staff that it is approved and ready for notarization. At that point your Executive Director/ CEO/ CFO/ or other individual responsible for overall oversight of the organization (not just oversight of the capital project or the grant), must sign off on the budget.

Evidence of Expenditures and Payment

Please upload all evidence of expenditures in the form of invoices and corresponding receipts, cancelled checks (scans of front and back), bills of sale, lien waivers, or credit card or bank statements with payee details. NYSCA must have back-up not only that the expense was incurred but that it was paid, both for NYSCA funded expenses and total project expenses.

- If your General Contractor/Construction Manager is billing you on a continuation sheet (G702/G703), you have the option to provide proof of payment for each payment requisition, or you may provide a contractor's lien waiver (final lien waiver if project is complete, or partial lien waiver showing cumulative funds received through the most recent payment requisition included).
- If you have been approved by NYSCA Capital Projects Staff to have the architect certify the work in lieu of itemizing all expenses on your Expense Itemization Sheet, please provide the Architect's AIA certificate of Completion with your final report.
- Speak to NYSCA staff prior to submitting this documentation if you do not have expense documentation that falls into one of the categories above. Copies of internal Purchase Orders, itemization of expense from organization accounting systems, or bill paying services are not sufficient documentation on their own.

Requirements for preparing this file: Please submit as a single PDF, with invoices followed directly by the corresponding proof of payment (or proofs of payment if paid in installments) for each invoice, and organized in the order they are listed on the Expense Itemization sheet. This will allow NYSCA staff to more efficiently review and process your report, and ultimately initiate payment sooner.

Examples of what not to include:

- The billing and expense back-up from and second tier subcontractors (your General Contractor's subcontractors) *unless their work is part of meeting the MWBE goal and the GC is unable to provide a copy of their subcontract.*
- Internal documentation such as coversheets from Project Managers approving an expense for payment.
- Vendor specific documents unrelated to the financial transaction such as W-2s and contractor licenses or certifications.

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Subcontractors (Only for grants of \$100,000 and above)

New York State defines the Grantee as the contractor, and all contracts you hold with your vendors as subcontracts. Click on this box to open a table for providing information on subcontractors, and second tier subcontractors (subs of your General Contractor or Construction Manager, for example) with contracts over \$100,000 who are receiving funds in any amount from NYSCA. The box will prompt you to enter their name, EIN, description of the type of work they are doing (i.e., plumbing, general constructions, electrical, etc.), the overall value of their contract, and whether you Identified this subcontractor on your Subcontractor ID form submitted with your NYSCA capital contract or not.

Subcontracts over \$100,000 that were not provided at the time of the original NYSCA Contract (Only for grants of \$100,000 and above)

If you indicated “No” the subcontractor was not identified at time of NYSCA contract execution in the previous table, copies of the subcontracts between you and the vendor, or second tier subcontracts must be uploaded as well.

MWBE

1) The current Status of the Grantee’s good faith efforts toward contracting with MWBE’s is as follows:

(Select from drop down)

- OPTION 1: Grantee has/ will achieve 30% MWBE Utilization Goal
 - This will trigger the appearance of an MWBE Utilization Table
 - Click on the plus sign to add new lines, and complete MWBE vendor information.
 - Click on Save before closing table.
 - The percentage of utilization will appear once the overall report is saved or submitted.
- OPTION 2: New York State has already approved a request for a waiver of completion of MWBE Goals
 - Describe good faith efforts planned to contract with MWBEs for the remainder of the project.
 - This triggers an upload box – upload your approved waiver and any supporting documentation.
- OPTION 3: Grantee anticipates needing to request a waiver. *Please note – if you anticipate needing a waiver and have not yet discussed this Capital Projects staff, do so prior to submitting your report.*
 - This will trigger the appearance of an MWBE Utilization Table
 - Click on the plus sign to add new lines, and complete MWBE vendor information.
 - Click on Save before closing table.

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- The percentage utilization will appear once the overall report is saved or submitted.
- This triggers an uploads box. Include documentation of good faith effort to date, such as:
 - Screen shots of searches in the MWBE directory
 - Documentation of outreach to MWBE vendors
 - Bids received with documentation as to why they weren't accepted by the organization.
- OPTION 4: New York State has already approved a request for a partial waiver.
 - This will trigger the appearance of an MWBE Utilization Table
 - Click on the plus sign to add new lines, and complete MWBE vendor information.
 - Click on Save before closing table.
 - The percentage utilization will appear once the overall report is saved or submitted.
 - This triggers an uploads box. Include documentation of good faith effort to date, such as:
 - Screen shots of searches in the MWBE directory
 - Documentation of outreach to MWBE vendors
 - Bids received with documentation as to why they weren't accepted by the organization.
- 2) Solicitation of MWBEs – describe efforts to solicit MWBEs for the project.
- 3) Advertisement for MWBEs – describe efforts to advertise for MWBEs for the project.
- 4) If responses were received, but none selected, please explain.
- 5) Describe any steps reasonably taken to structure the project scope of work for the purpose of subcontracting or obtaining supplies from MWBEs.

Match

Click on this box to open a table for providing information on the source of your matching funds.

Please keep in mind that NYSCA needs to know the source of the funds at the time they entered your organization's custody. For example, writing "Capital Fund" will not be sufficient; NYSCA is looking for descriptions such as: individual donor, foundation, federal or municipal funds, earned income, etc. You do not need to list the specific name of the funder, and you may provide total amount per type of source. In some cases, "Source" and "Type/ Description of Funds" may have the same information.

Facility Use

This section confirms that facility will continue to be used for arts and culture in accordance with the grant terms. Please provide the name and title of a staff or board member who holds organization-wide oversight and responsibility, such as the Executive Director, Chief Operating

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Officer or Chief Financial Officer. In the event your organization is all-volunteer run or it is in leadership transition, the Board President may sign.

Do not enter any information into the “Signature” field – this is a placeholder for printing and signing off on the entire report.

Notarizing your Report and Budget

Upon approval of all reporting materials, you will be notified that the report and budget are ready for signing and notarization when the status changes to “Document Signatures Requested.”

Download the copy of the Budget attached to this report and click on the blue “Report Summary” button at the top of the report to export the report for signing. The same person whose name is provided under Facility Use will sign off on your documents. Scan and upload both the itemized budget sheet and the signed and notarized budget summary tab as a single PDF, and also scan and upload all pages of the signed and notarized report.