Mass Cultural Council

Power of culture

TRIBAL and LOCAL CULTURAL COUNCIL ACCOUNT FORM

CURRENT FISCAL YEAR: FY27
REPORTING PRIOR YEAR: FY26 (7/1/25 - 6/30/26)

INSTRUCTIONS

Fill out electronically using Excel. Once complete provide completed form to chair and/or treasurer of your Tribal or Local Cultural Council in the month of September. Once agreed upon, print and sign the form. Keep a copy of the original for your records and give a copy to the LCC/TCC for entry into their Annual Report to Mass Cultural Council.

Additional information about each box can be found in the Definitions tab.

BOX 1	**Account Balance Beginning of Fiscal Year (7/1/25)**	$ 5,494.76
	STATE FUNDS	
BOX 2	**State Revenue**	$ 5,700.00
	(Massachusetts Cultural Council FY26 state allocation)	
	LOCALLY RAISED FUNDS	
BOX 3A	**Municipal Revenue**	$ -
	(municipal funds allocated to the council)	
BOX 3B	**Interest Income**	$ 48.34
	(interest accrued on account)	
BOX 3C	**Other Revenue**	$ -
	(locally raised funds from non-state and non-municipal sources)	
		SELF-CALCULATING FIELD
BOX 4	**Total Revenues**	**$ 5,748.34**
	(Box 2 + Box 3A +Box 3B + Box 3C = Box 4)	
	EXPENDITURES	
	Itemized list should be entered on the Expenditure Detail Page	
	Click to Enter EXPENDITURES DETAIL	
		SELF-CALCULATING FIELD
BOX 5	**Total Expenditures**	**5330.40**
	(Calculated using Expenditure Detail Page)	
		SELF-CALCULATING FIELD
BOX 6	**Account Balance End of Fiscal Year (6/30/26)**	**$ 5,912.70**
	(Box 1 + Box 4 - Box 5)	
BOX 7	**Local Revenue Remaining in Account as of 6/30/26**	$ 136.71
	Out of the Total funds in the Account Balance End of Fiscal Year (Box 6), enter the amount of funds in the Account Balance that are Locally Raised Funds.	
	Read detailed instructions for Box 7 before completing this field.	
BOX 8	**MCC Entry Code**	M2N5

BOX 9 — **MUNICIPAL/TRIBAL FISCAL OFFICER CERTIFICATION**

Name: Eric A. Kinsherf, CPA, LLC
Title: Owner
Municipality: Town of Dunstable
Email: eric@erickinsherfcpa.com

By signing below, I verify that, to the best of my knowledge, all receipts from the Mass Cultural Council, any other receipts or donations to the local council, and any interest earned thereon are deposited in a revolving account kept separate and apart from all other monies.

Signature: _____
Date: _____

LCC/TCC MEMBER CERTIFICATION

Name: _____
Title: _____
Signature: _____
Date: _____

CALCULATE AMOUNT AVAILABLE FOR GRANTING

CURRENT FISCAL YEAR: FY27

Reporting Period: **7/1/2026 to Today**

INSTRUCTIONS	This section will help your LCC/TCC account for your state and local funds and calculate your total dollars available to grant this year. Box A through Box D should include any financial changes to the LCC's municipal account balance since July 1, as well as any encumbered funds that are still promised to previous grantees. **As the Municipal/Tribal Fiscal Officer you can complete Boxes A through E for the LCC/TCC.**	

Today's Date:	Please enter the date that this report was completed. This will help the LCC understand the period of time it covers.	

BOX A	**Account Balance End of June 30, 2026**	**$ 5,912.70**
	This amount has been carried forward from Box 6 of your LCC/TCC Account Form	
	EXPENDITURES SINCE 7/1/2026	
BOX B	**Expenditures Amount**	**$ 1,076.98**
	Total payments made from the LCC's/TCC's account between the start of the Fiscal Year (July 1) and the end date you selected, above.	
BOX C	**Pending Expenditures Amount - Encumbered Funds**	**$ -**
	Total amount of funds from grants that the LCC/TCC has NOT paid, but that are within their valid reimbursement period.	
	REVENUES SINCE 7/1/2026	
BOX D	**Additional Local Revenue Amount from July 1 to above date**	**$ 4.74**
	Total local revenue deposited into the LCC's/TCC's account between the start of the Fiscal Year (July 1) and the end date you selected, above.	
		SELF-CALCULATING FIELD
BOX E	**Available Remaining Balance**	**$ 4,840.46**
	Auto-calculated ("Box A" minus "Box B" minus "Box C" + "Box D" = "Box E")	

INSTRUCTIONS	This section should account for some decisions the LCC/TCC will finalize at its voting meeting. The LCC/TCC can provide the below information to complete this section with you if they choose. The LCC/TCC is responsible for completing Box F through Box I.

BOX F	**Local Funds to Keep in Assets/Reserve**	**$ 136.71**
	Of your Available Remaining Balance ("Box E" above) how much is locally raised funds that your LCC/TCC will keep in the account.	
BOX G	**Administrative Funds**	**$ -**
	LCCs can set aside up to 5% of their state allocation for council admin expenses (such as postage and publicity.) Tribal CCs can set aside up to 10% of their state allocation for council admin expenses.	
BOX H	**FY27 Allocation**	**$ 5,800.00**
	Current Fiscal Year allocation from Mass Cultural Council, announced in late Aug/Early Sept	
		SELF-CALCULATING FIELD
BOX I	**Amount Available for Granting**	**$ 10,503.75**
	Auto-calculated ("Box E" minus "Box F" minus "Box G" + "Box H" = "Box I"). This is the amount your LCC/TCC has available to grant out this cycle.	

Council Program: Please note, Local Cultural Councils (LCCs) may choose to use up to 20% of their allocation towards their own council programs. Tribal Cutlural Councils (TCCs) may choose to use up to 40% of their allocation towards their own council programs. If you choose to do a Council Program, you will enter it in your Grant Decisions Report. The money for the Council Program comes out of the Amount Available for Granting Calculated

DEFINITIONS

Box 1. Account Balance Beginning of Fiscal Year:
Total funds existing in the council account as of 7/1. This amount may include any unencumbered or encumbered state money, administrative funds from previous year, as well as local money and interest.

Box 2. State Revenue:
Mass Cultural Council State Allocation. If the accuracy of this amount is in question, please ask the Local Cultural Council to confirm or to ask a Mass Cultural staff contact.

Box 3A. Municipal Revenue:
Any municipal contributions to the LCC. This may be through a budget line item or other local determinations.

Box 3B. Interest Income:
Any accrued interest on the revolving account.

Box 3C. Other Revenue:

Any non-state and non-municipal revenue. This may include locally raised funds from businesses, individuals, foundations, fundraising events, etc.

Box 4. Total Revenues:
All revenues added together. This field is auto calculated for you.

Expenditures:
List all payments made from the LCC's account from 7/1 to 6/30 in the Expenditure Detail Page. This may include payments to grantees, administrative expense reimbursement to LCC members, payments made from locally-raised money, and any account fees. Include vendor or grantee name, the date of payment and the amount paid. The total of expenditures will then automatically calculate in Box 5.

Box 5. Total Expenditures:
Total of all expenditures paid. This field auto calculates for you using Expenditure Detail Page.

Box 6. Account Balance End of Fiscal Year (6/30):
Balance currently in the account as of 6/30 – Calculated through the Account Balance Beginning of Fiscal Year plus Total Revenues minus Total Expenditures. This field auto calculates for you.

Box 7: Local Revenue Remaining in Account as of 6/30
This is a subset of the Account Balance End of Fiscal Year. Of the total balance, enter the remaining balance of the LCC's locally raised funds. These are funds that are raised outside of the Mass Cultural Council Allocation amount. Locally-raised funds include: interest earned on the account, municipal funds, donations, and any other fundraised monies. Locally-raised funds can be spent at the LCC's discretion in support of the arts, humanities, and sciences without prior approval of Mass Cultural Council. Locally-raised funds must be tracked separately from state funds by the municipality and the LCC, depending on the process that the municipality and LCC have agreed upon.

Contact and meet with your LCC before completing Box 7 to confirm whether or not the LCC has any locally-raised funds remaining in the account. These funds should be tracked separately from the state funds within their municipal account. If the LCC has been accurately tracking their locally-raised funds, enter the remaining locally-raised funds in Box 7. If the LCC confirms that they do not have locally-raised funds or they have not been tracking them separately from state funds, please leave Box 7 blank.

PAYEE	PAYMENT DATE		PAYMENT AMOUNT		TOTAL EXPENDITURES (SELF-CALCULATING FIELD)
Callahan%Valerie	7/23/2025	$	800.00	5350	$ 5,330.40
Haight%Jean	7/23/2025	$	268.40	5350	
Scott%Barry	8/13/2025	$	175.00	5350	
Town of Dunstable	10/22/2025	$	414.00	5350	
Siddall%Kathleen	10/22/2025	$	500.00	5350	
Haight%Jean	10/22/2025	$	82.00	5350	
Pepperell Community Arts	10/30/2025	$	500.00	5350	
Dunstable Theater Collaborative	10/30/2025	$	1,049.00	5350	
Hughes%Jon	12/17/2025	$	44.60	5350	
Hughes%Jon	12/17/2025	$	455.40	5350	
Tyngsborough Dunstable His	4/1/2026	$	400.00	5350	
Callahan%Valerie	6/30/2026	$	400.00	5350	
Judith Taylor	6/30/2026	$	242.00	5350	

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