



**Regular Meeting of the
Cuyahoga Arts & Culture Board of Trustees**
Virtual Event*
Wednesday, September 9, 2020, 4:00 pm

- 1. Call to order, approval of minutes**
 - a. Call to order
 - b. Call the roll
 - c. Motion to approve April 15, 2020 minutes

- 2. Public Comment on Today's Agenda**

- 3. Executive Director Report**

- 4. Action Items and Reports – Finance and General Business**
 - a. Finance Report
 - b. Approval of contracts/policies
 - i. Approve updates to Internal Controls Policies and Procedures
 - ii. Approval of one-year lease with PSF
 - iii. Approval of personnel report
 - c. Arts Alliance (Partnership Project) update and vote to proceed to next phase

- 5. Adjourn**

Next Regular Meeting: Wednesday, November 10, 2020 at 4pm. Virtual Event*

**Note: In accordance with [Ohio General Assembly House Bill 197](#), public meetings of Cuyahoga Arts & Culture's Board of Trustees will take place electronically as part of the COVID-19 response. Cuyahoga Arts & Culture will continue to post advance meeting notices and will provide the public access to the discussions and deliberations of its Board of Trustees at cacgrants.org.*



Minutes of the Annual Meeting of the Board of Trustees
Wednesday, April 15, 2020

A meeting of the Cuyahoga Arts & Culture (CAC) Board of Trustees was called to order at 4:00 pm as a Virtual Event in accordance with Ohio General Assembly House Bill 197.

The roll call showed that Trustees Garth, Hanson, Mendez, Scott-Taylor and Sherman were present. It was determined that there was a quorum.

Also in attendance were: CAC staff: Jill Paulsen, CEO + executive director; Luis Gomez; Meg Harris; Heather Johnson-Banks; Dan McLaughlin; India Pierre-Ingram; and Jake Sinatra.

1. APPROVAL OF MINUTES

Motion by Trustee Hanson, seconded by Trustee Scott-Taylor, to approve the minutes from the February 20, 2020 Board meeting. Discussion: None. Vote: all ayes. The motion carried.

2. PUBLIC COMMENT ON MEETING AGENDA ITEMS

Will Sanchez submitted public comment to the Board: view his comment [here](#).

3. EXECUTIVE DIRECTOR'S REPORT

Ms. Paulsen thanked everyone for joining her and the Board online. Ms. Paulsen's remarks can be found [here](#).

4. BOARD ACTION – GRANTMAKING

Review and Approval of Recommended Changes to 2020 GOS and PS Grant Agreements to Address COVID-related Impacts on Grantee Organizations and Projects

Ms. Paulsen walked the Board through the changes in the grant agreement contracts for both 2020 General Operating Support and 2020 Project Support.

Motion by Trustee Hanson, seconded by Trustee Scott-Taylor to approve recommended changes to 2020 GOS and PS grant agreements to address COVID-related impacts on grantee organizations and projects. Discussion: Trustee Hanson asked if the organizations have to apply to be able to receive dollars or extend their 2020 grants. Ms. Paulsen answered that the form is available online and will be sent out to grantees

once approved. Ms. Harris shared that a form needs to be completed due to the nature of the grant agreement which requires both parties to agree to any changes. Trustee Sherman asked what has been done to determine the best course of action for Cuyahoga Arts & Culture. Ms. Paulsen shared that the program team was in continuous conversation with grantees and that the changes aligned with national trends. Trustee Mendez shared the importance of the accelerated CAC grant funds as bridge dollars to federal dollars and providing dollars sooner rather than later helps. Vote: Aye: all ayes. The motion carried.

Approval of 2021 Project Support Guidelines

Ms. Paulsen shared the 2021 Project Support guideline memo with the Board.

Motion by Trustee Mendez, seconded by Trustee Hanson to approve 2021 Project Support guidelines. Discussion: none. Vote: Aye: all ayes. The motion carried.

Approval of Capacity Building Grants

Ms. Paulsen shared the names of seven Cuyahoga County-based arts organizations that are recommended to receive capacity building grants. These grants will provide important support to these organizations, which serve communities who have been historically marginalized or underrepresented, and/or organizations that foster artistic expression deeply rooted in and reflective of historically marginalized or underrepresented communities.

- **Djapo Cultural Arts Institute** - \$10,000 to hire a program assistant and marketing consultant to develop a marketing strategy and improve website functionality.
- **Duffy Liturgical Dance Ensemble** – \$25,000 to contract with a succession planning consultant and to support staff salaries.
- **Foluké Cultural Arts Center** – \$25,000 to create and support office administrator and administrative assistant positions.
- **Greater Cleveland Urban Film Festival** – \$25,000 to support seasonal staff as well as GCUFF’s newly-created, year-round program administrator position. Additional funds will be used for professional development and branding efforts.
- **Julia de Burgos** – \$25,000 to hire a part-time Program Assistant to aid in the administration of a variety of programs as well as to supplement the Executive Director’s salary.
- **Lake Erie Native American Council** – \$5,000 to formalize accounting practices and to support the organization’s first paid, part-time staff position.
- **LatinUs Theater** – \$10,000 to hire a Marketing Coordinator who will help them with fundraising as well as to supplement the Executive Director’s salary.

Motion by Trustee Scott-Taylor, seconded by Trustee Hanson to approve seven grants, totaling \$125,000, to provide capacity building support to Cuyahoga County arts organizations. Discussion: none. Vote: Aye: all ayes. The motion carried.

Approval of Support for Artist Grants

Ms. Paulsen shared the slate of 15 organizations to receive 2020 Support for Artists grants which are designed and managed by nonprofit grant recipients and partner artists.

- **LAND studio** – a grant of \$35,000 for Studio to the Street.
- **Cleveland Arts Prize** – a grant of up to \$15,000 to support the Verge fellowship.
- **Cleveland Public Theatre** – a grant of \$50,000 for the Premiere Fellowship.
- **Civic Practice Projects** – twelve grants in the amount of \$7,500 each (for a total of \$90,000) to:
Doan Brook Watershed Partnership
Downtown Cleveland Alliance
Esperanza* (\$15,000)
Foluke Cultural Arts Center
Hispanic Police Officers Association
International Women's Air & Space Museum
Judson
Julia de Burgos Cultural Arts Center
The City Club of Cleveland
University Circle Inc
West Side Catholic Center

*Esperanza will receive two grants and partner with two artists to carry out two civic practice projects. As in 2019, there are 12 artist participants and 11 nonprofit partners.

Motion by Trustee Garth, seconded by Trustee Hanson to approve the slate of 15 grants, totaling \$190,000, for the remaining 2020 Support for Artists grants designed and managed by nonprofit grant recipients. Discussion: none. Vote: Aye: all ayes. The motion carried.

5. FINANCE REPORT

Ms. Paulsen walked the Board through the current March revenue and revenue projections for the future. Ms. Harris stated that dropping interest rates will negatively impact CAC's investment revenue for the foreseeable future. Ms. Harris' report can be found [here](#).

Trustee Hanson asked if the uptick in revenue in March is related to stockpiling. Ms. Harris shared tax receipts were also higher in January and February, but that we won't know if the uptick is related to stockpiling due to the COVID-19 Stay at Home order issued by Governor DeWine until we see how it plays out in future tax collections.

6. BOARD ACTION – Finance and General Business

Approval of Cuyahoga Arts & Culture Staff as Essential Workers

Ms. Paulsen walked through the approval of Cuyahoga Arts & Culture staff as essential workers.

Motion by Trustee Scott-Taylor, seconded by Trustee Garth, to approve the Cuyahoga Arts & Culture staff as essential workers. Discussion: Trustee Mendez asked if there was a process and measure to ensure the staff safety with federal changes. Ms. Paulsen shared the [current process of safety](#). Ms. Harris shared that

she will draw up a protocol to align with Ohio and national guidelines. Vote: Aye: all ayes. The motion carried.

Emergency Family Medical Leave Act Adoption

Ms. Paulsen walked through the adoption of the Emergency Family Medical leave act.

Motion by Trustee Hanson, seconded by Trustee Scott Taylor, to adopt the Emergency Family Medical Leave Act. Discussion: none. Vote: Aye: all ayes. The motion carried.

Public Records Manager Designee

Ms. Paulsen requested that the Board designate Meg Harris as the Public Records Manager.

Motion by Trustee Garth, seconded by Trustee Scott-Taylor, to designate Meg Harris as the Public Records Manager. Discussion: none. Vote: Aye: all ayes. The motion carried.

Approval of Contracts

Ms. Paulsen shared the contract with Capitol Partners for up to \$15,000 for tax and legal policy research.

Motion by Trustee Hanson, seconded by Trustee Scott-Taylor, to approve a contract of up to \$15,000 with Capitol Partners for tax and legal policy research. Discussion: none. Vote: Aye: all ayes. The motion carried.

7. PARTNERSHIP UPDATE

Trustee Sherman updated the Board on the WolfBrown strategic partnership project. She shared that the parties continue to explore ways to collaborate and align work and want to move to Phase II.

Motion by Trustee Scott-Taylor, seconded by Trustee Mendez, to approve and endorse the parties in moving towards Phase II of the work with WolfBrown. Discussion: none. Vote: Aye: all ayes. The motion carried.

8. ELECTION OF OFFICERS

Trustee Scott-Taylor shared with the Board the slate of officers with Trustee Sherman as Chair of the Board, Trustee Mendez as Vice-President, and Trustee Garth as Secretary.

Motion by Trustee Hanson, seconded by Trustee Garth, to approve the election of officers. Discussion: none. Vote: Aye: all ayes. The motion carried.

9. ADJOURNMENT

Motion by Trustee Garth, seconded by Trustee Hanson, to adjourn the meeting. Discussion: None. Vote: all ayes. The motion carried. The meeting was adjourned at 4:40 pm.

Charna Sherman, President, Board of Trustees

Attest:

Nancy Mendez, Vice President, Board of Trustees

Executive Director's Report September 9, 2020

Welcome to our September meeting.

Once again, we plan to gather online, seven months into the pandemic. I **thank you** for continuing to devote time and energy to the mission of our agency.

Our meeting on the 9th is straightforward. There are no grantmaking actions. Instead, the team will present several routine contracts and policies for your approval.

I will also take a moment to brief you on the **impact of COVID-19 on the groups we support**. Please see the 2-pager at the end of the staff report in this packet that offers a few headlines from our recent survey of operating support grantees. See also the important op-eds that we've helped place in [The Plain Dealer](#) and [Crain's Cleveland](#) to highlight the issues arts and creative workers face and make the case for additional local, state and federal support of the arts industry.

We'll also have an **update on the Strategic Alliance work** that CAC is helping to shape, in partnership with our colleagues at Arts Cleveland and the Arts and Culture Action Committee. The work is progressing from high-level concept to implementation. I look forward to engaging all staff and Board members in this effort in coming months.

Indeed, **summer was a productive time for CAC**. Since last our Board met, the team managed the Project Support 2021 application process – including eligibility check and application deadlines, hundreds of hours of technical assistance to applicants, and preparation for grant panel that will happen next month. This all occurs while the team continues to support the 200+ current grantees as they navigate the pandemic. Please take a moment to dig into the staff report in this packet to hear more from our team. I want to publicly acknowledge the staff for their diligence and creativity this summer. We look forward to presenting the results of this hard work at our November meeting.

Wishing you all continued health. I look forward to our meeting on the 9th.

CAC Board of Trustees Meeting – September 9, 2020 Updates from Staff

Each year, Cuyahoga Arts & Culture staff members identify team objectives to guide our work that are mindful of the staff team [agreements](#) that we have made with one another, and grounded in CAC's [Mission, Vision & Values](#). Our team objectives fall into three areas: 1) grantmaking; 2) communication and raising awareness; and 3) effective teamwork and operations.

What follows is a brief update on the progress made since last the Board met in April. View a list of our [2020 team objectives](#), which guide our work.

1. GRANTMAKING - Connecting with artists and organizations

COVID-19 Response. With approval from the Board at its April meeting, CAC staff has implemented efforts to *support* grant recipients impacted by closures and ongoing public health mandates in response to the COVID-19 pandemic.

- Project Support – As of August 25, 66 Project Support grant recipients extended their 2020 grant through 2021. The extensions provide additional time to plan, adjust their projects in response to COVID and determine the needs of residents. Remaining Project Support grant recipients shifted the format of their projects to align with public health mandates and several were able to complete their work prior to the mandatory closures. Staff are in regular contact with grant recipients.
- General Operating Support – Of the \$5.1 million approved for early release by the Board \$4.9 million has been requested and paid. Through the staff's usual process of reaching out to grant recipients upon approval of their Mid-Year Report, program managers are including additional information on requesting early payments to organizations with remaining funds.
- Technical Support – In partnership with Arts Cleveland, CAC contracted with Fiscal Management Associates on a series of webinars. Launched in May, the webinars were designed to help grant recipients plan through the pandemic closures and model reopening scenarios. More than 80 people registered for each session and feedback from participants was positive.

Support for Artists. CAC continues to manage its grants to nonprofits to support the work of Cuyahoga County artists with modifications to respond to the pandemic. Updates since the April Board meeting include:

- Center for Performance and Civic Practice (CPCP)'s Learning Lab – Twelve artists and twelve nonprofit partners were matched and received \$7,500 grants (previously approved by the Board) to support collaborative “civic practice projects” that respond to the needs of residents. Teams began to connect and carry out project activities remotely in June, with a two-hour virtual coaching session in July. Remote coaching will continue to support the cohort as teams have been granted an extended timeline to complete project activities by December 31, 2021.
- Support for Artists (SFA) Grantees – Since April, Julia de Burgos Cultural Arts Center and SPACES have announced artists who have received funding and support through their CAC funded grant programs. View additional information and artists at www.cacgrants.org/artists. CAC continues to work with other SFA grantees to modify programs and timelines as needed considering the pandemic and to find ways to safely provide support and funding to additional artists in 2020.

Arts and Culture Network Night (ACNN). Though all remaining, in-person Arts and Culture Network Nights have been canceled through the end of the year, Neighborhood Connections has moved gatherings online. In June, CAC staff worked to maintain connection and representation among the arts and culture sector at Neighborhood Connection's Community of Practice. Staff hosted two conversations centering arts and culture in addition to a panel on community building during the pandemic. Robin Robison from Sankofa hosted the discussion and staff invited MidTown Cleveland and Metro West CDC to speak about their community-based projects. More than 40 people participated in the panel, demonstrating the need for *continued connection* among artists and organizations during this pandemic. We are currently planning additional discussions for the fall and early winter.

Neighborhood Connections. More than 160 applications were submitted to Neighborhood Connections' spring round of grantmaking. Due to COVID-19, the committee that reviews proposals was disrupted and put on hold. Since then, Neighborhood Connections has focused on making emergency grants for basic needs and emergency response resulting from the pandemic. Over the summer, Neighborhood Connections approved grants to projects that complied with public health measures. Though the fall round of applications has been cancelled, Neighborhood Connections continues to review and approve resident-led projects that are outside the scope of emergency grants. We anticipate the number of arts & culture-focused grants to be consistent with previous years.

General Operating Support. Staff received and are reviewing the 2020 Mid-Year Reports from 65 grant recipients. Grant Managers continue to connect regularly with grant recipients – seeing their work in action and sharing updates about CAC's work. We are especially grateful that organizations spent additional time reporting back on the impact COVID is having on their work. [See the summary of these findings in this packet.](#)

In addition to managing the current cohort of 65 grant recipients, we are already planning for the 2022-23 General Operating Support grant cycle. We anticipate that the policies will remain mostly unchanged. Yet per our normal practice, we have already begun exploring how we can *continuously improve* the General Operating Support program for 2022-23 (making it more accessible, as well as better integrating our value of equity into the program). To start this work, the grant program team is completing a high-level scan of other local arts agencies nationwide. This information serves as important grounding as we look ahead. In addition, the full team continues to collect feedback on the program from longtime, new and potential grant recipients before bringing the GOS 2022-23 guidelines to the Board for its review and approval in April of next year.

Project Support 2021. Applications for Project Support were due August 6th. We received a total of 169 Project Support (PS) applications (53 PS I and 116 PS II). There were 66 current Project Support grant recipients who chose to extend/shift their 2020 grant through/to 2021. When combined, the pool of 2021 grant recipients could be the largest to date. Despite the stay home orders and public health measures in place due to COVID-19, staff continued to provide technical assistance and support to applicants. These efforts are outlined below.

- Two online workshops with recordings hosted online for reference. Total attendance/views: 45/124
- Two question & answer sessions where applicants could drop in to ask questions about the application, get advice from program managers and hear from their peers. Total attendance: 32
- Reminder emails and personal phone calls fielded by the entire CAC team.
- Countless technical assistance phone calls and emails between CAC staff and applicants.

Panels Slated for October. 20 panelists have been recruited for PS I and PS II. To ensure the health and safety of panelists and applicants, the public grant review panel for PS I, traditionally conducted in-person, will be streamed online the week of October 5 (look for an invitation from CAC staff soon). CAC’s Project Support II panel will continue to be conducted completely online and does not meet in person.

Racial Equity – Moving from Learning to Action. Working with Equius, CAC launched a series of 11 online [racial equity workshops](#). Each session aligns with the racial equity commitments that GOS grant recipients submitted with their 2020 goals. With the current uprisings and protests in support of Black Lives Matter many grant recipients released statements affirming their commitment to this work. Each session has the capacity for 50 participants, and most are currently at capacity.

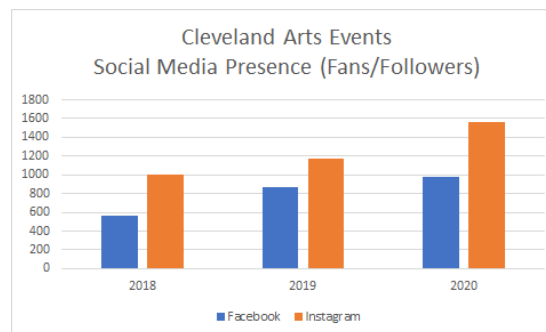
Once again, CAC has offered to cover the cost for our grant recipients to attend the Racial Equity Institute through ThirdSpace Action Lab. Organizations receiving CAC funding can send up to 5 staff, board members, or volunteers to the half day virtual Groundwater training. As of late August, we have over 90 individuals registered for this opportunity.

ioby. The Cuyahoga Arts & Culture match fund remains open and active, with 24 resident-led crowdfunding campaigns launched so far. Many of the projects that began fundraising after COVID-19 shutdowns have been creative opportunities for residents, artists and families in response to the pandemic. View the current and complete projects at www.ioby.org/cac.

2. COMMUNICATIONS / Connecting with residents

Promoting Online and Virtual Events. ClevelandArtsEvents.com usually experiences a large influx of events during the height of summer and we implement a summer campaign to drive awareness and engagement. Due to the impact of COVID-19 the site saw the loss of in-person events but an influx of virtual and online events.

- Promoting Virtual Events – since April, there have been 70 online/virtual events submitted to the ClevelandArtsEvents.com website. A dedicated event category has made finding and promoting these events easy for grantees and residents.



- Social Media Presence – Despite the significant decrease in events taking place this year as a result of the pandemic, CAC continues to engage thousands of residents online via its social media platforms. Our Cleveland Arts Events social media presence has **continued to grow in 2020** though engagement on our platforms has decreased slightly. This decrease is the result of less content and events to promote. This trend demonstrates that residents have continued to show interest in the Cleveland Arts Events brand/platform and that there is an interest in engaging with virtual arts and

cultural events, even if there are less opportunities. We will continue to evaluate the best way to share CAC-funded events with County residents as some in-person programming resumes this fall.

- Media Partnerships – CAC continues to leverage its mix of media partnerships to highlight online and virtual events taking place during the summer.



WKYC Channel 3 - Cleveland

Cuyahoga Arts & Culture has partnered with SPACES to support local artists through The Urgent Art Fund to Cuyahoga County Artists. To learn how the program works and see work from artists already selected for this year's program: clevelandartsevents.com!

CAC's India Pierre-Ingram (bottom, center) and SPACES director Megan Young (top, right) in a recent WKYC Channel 3 interview.

Highlighting Our Value of Racial Equity. In line with our 2020 Team Objectives, CAC has continued to update our website content with racial equity information and resources. A notable update to the CAC website included expanded pages at www.cacgrants.org/equity including a dedicated page about CAC's [Equity Commitments](#) and several examples of how CAC is putting its racial equity work into action.

In the News. In addition to consistent crediting for Cuyahoga Arts & Culture in the media by our partners, below is a sampling of recent media clips focused on CAC's work:

- [Personal View: Arts and culture need assistance: Sandra Madison and Scott Mueller](#) (Crain's Cleveland Business) – August 30, 2020
- [Greater Cleveland's storied arts and culture sector needs support like never before: Jill Paulsen, Megan Van Voorhis and Fred Bidwell](#) (Cleveland.com) – July 5, 2020
- [Cuyahoga Arts & Culture celebrates black-led arts organizations](#) (Fresh Water Cleveland) – June 29, 2020

See a [full list](#) of media placements since CAC's last Board meeting.

3. BUILDING INTERNAL CAPACITY / Effective Teamwork and Operations

Team Updates

- **Welcome Cheyanne Jeffries!** As mentioned in the April staff report, CAC was awarded a grant from the Cleveland Foundation for a Public Service Fellow. Fellows are recent college graduates who are interested in a career in the public sector. In April, Cheyanne accepted our offer and will begin her fellowship on September 1st. During her year working with CAC, she will research racial equity best practices for public grant makers. She will also help CAC gain a better understanding of the needs of ALAANA organizations in the community.
- **Congratulations to Heather,** who has been promoted to Senior Program Manager. In this expanded role, she oversees a highly capable and thoughtful grantmaking team and guides grantmaking policy.
- **Thank you, Dan!** After four years on the CAC team, it is with mixed emotions that we share that Dan took a new position with the Census. As a program manager, Dan placed a priority on building strong working relationships with the groups we serve. During his time at CAC, Dan helped launch ioby and our Arts & Culture Network Nights – two important grants for our agency.
- **Staff Racial Equity Efforts** – In August, Jake Sinatra joined the staff Internal Equity Team, which continues to meet on a biweekly basis. The IET guides our agency to make progress on our Continuum for Multicultural Organization Development goals and related internal workplan. This work includes the creation for racial equity competencies for staff, hosting discussions on anti-racist topics, applying to be members of the GARE (Government Alliance on Racial Equity) network, and updating the [equity page](#) on our website. The entire CAC team is meeting with Erica Merritt to inform this important internal work. Interesting in learning more? We'd love to share – please reach out.

Staff Presentations and Community Leadership

- **Luis** served as a panelist for the Arts Council of Indianapolis at the end of April. He reviewed applications for organizations applying for general operating support. This experience benefits CAC's work and helps inform how we approach our grantmaking.
- **Cheers for India!** She completed her fellowship with American for the Arts and attended the 2020 Americans for the Arts Annual Convention virtually as an AFTA Arts and Culture Leader of Color Fellow. Through this program, India engaged in professional development and learned from national leaders on topics including equitable grantmaking practices and supporting leaders of color during this time.
- **Dan** co-presented Americans for the Arts' May webinar "Shifting Power Through Crowdfunding". Dan, along with ioby's Senior Action Strategist Dawn Arrington, shared CAC's process of developing the CAC Match fund, the significant outcomes, and how the partnership has evolved over time. Approximately 50 people from local arts agencies around the country participated the webinar. We thank Jake for taking on the ioby contract management with Dan's departure.

FINANCIAL UPDATE

2020 YTD

Revenue. Tax revenue through August 31 was \$8,323,382. This is \$288,607 (3.6%) above forecast and \$6,634 more than the same period in 2019. YTD. Interest revenue through August was \$219,519.

Expenditure. The majority of CAC's budget is comprised of grants which were approved in 2019. These grants are accrued at the beginning of the year and recognized on the balance sheet. Non-grant expenditures through July were \$627,946 and are tracking \$206,000 below budget due to timing of payments and the open position or deputy director, which we do not plan to fill. Additionally, by year's end, we will reduce our 2020 grant expense by approximately \$500,000 and we will ask the Board to re-reapprove these grants for 2021, as more than 60 organizations have elected to move their approved projects to 2021.

Investments. As of July 31, CAC inactive monies are invested as follows:

- STAR Ohio: \$,617,923 (yield .25%)
- RedTree Investment Group: \$12,681,652 (yield 1.93%)

2019 Audit

CAC's 2019 annual audit is nearly finalized, and we expect it to be released in the coming weeks.

Cuyahoga Arts & Culture				
Through 08/31/2020				
	Actual YTD	Budget YTD	\$ Over/Under Budget	% of Budget
Ordinary Revenue/Expenditures				
Revenue				
Excise Tax	\$ 8,323,382	\$ 8,034,775	\$ 288,607	103.59%
Interest	\$ 219,519	\$ 238,500	\$ (18,981)	92.04%
Other revenue	\$ 50,000	\$ -	\$ 50,000	
Total Revenue	\$ 8,592,901	\$ 8,273,275	\$ 319,626	103.9%
Expenditures				
Arts & Cultural Programming				
Salaries, Wages and Benefits	\$ 241,976	\$ 303,113	\$ (61,137)	79.8%
Grant Panel Expenses	\$ -	\$ 3,300	\$ (3,300)	
Grant Management Expenses	\$ 17,709	\$ 43,175	\$ (25,466)	41.0%
Awareness Activities	\$ 25,429	\$ 58,000	\$ (32,571)	43.8%
Grants**	\$ 12,216,066	\$ 12,507,899	\$ (291,833)	97.7%
Total A&C Exenditures	\$ 12,501,180	\$ 12,915,487	\$ (414,307)	96.8%
General & Administrative				
Salaries, Wages and Benefits	\$ 200,793	\$ 260,227	\$ (59,433)	77.2%
Facilities, Supplies, Equipment	\$ 57,308	\$ 57,895	\$ (587)	99.0%
Professional Fees	\$ 84,732	\$ 108,767	\$ (24,035)	77.9%
Depreciation	\$ -	\$ -	\$ -	
Total G&A Expenditures	\$ 342,833	\$ 426,888	\$ (84,055)	80.3%
Total Expenditures	\$ 12,844,013	\$ 13,342,375	\$ (498,362)	96.3%
Net Ordinary Revenue	\$ (4,251,111)	\$ (5,069,100)	\$ 817,988	

** Outstanding 2019 and 2020 grant obligations are on the balance sheet.

Non-grant cash disbursements YTD	\$ 627,946
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Cuyahoga Arts & Culture
Balance Sheet as of

Aug 31, 20

ASSETS

Current Assets

Checking/Savings

KeyBank

48,523

RedTree (U.S.Bank)

12,710,984

Star Ohio

2,033,081

Total Checking/Savings

14,792,589

Accounts Receivable

11000 · Accounts Receivable

1,110,212

Total Accounts Receivable

1,110,212

Total Current Assets

15,902,801

Fixed Assets

15000 · Furniture and Equipment

75,223

15001 · Software and Webdesign

10,000

17000 · Accumulated Depreciation

-82,219

Total Fixed Assets

3,004

TOTAL ASSETS

15,905,804

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable

9,000

Total Accounts Payable

9,000

Other Current Liabilities

24000 · Payroll Liabilities

12,611

24200 · GOS Grants

196,684

24300 · Project Support Grants

1,209,467

Total Other Current Liabilities

1,418,762

Total Current Liabilities

1,427,762

Total Liabilities

1,427,762

Equity

32000 · Retained Earnings

18,729,154

CIGARETTE TAX RECEIPTS FY 19 VS FY 20 YTD				
Month	<u>2019</u>	<u>2020</u>		
	2019	2020	\$VAR	19-20%VAR
JANUARY	\$ 937,849.45	\$ 1,076,305.39	\$ 138,455.94	15%
FEBRUARY	\$ 911,499.85	\$ 994,450.54	\$ 82,950.69	9%
MARCH	\$ 998,471.61	\$ 1,061,588.50	\$ 63,116.89	6%
APRIL	\$ 1,091,847.74	\$ 984,297.91	\$ (107,549.83)	-10%
MAY	\$ 1,178,936.37	\$ 857,554.60	\$ (321,381.77)	-27%
JUNE	\$ 1,896,350.82	\$ 1,974,335.05	\$ 77,984.23	4%
JULY	\$ 189,281.14	\$ 264,637.95	\$ 75,356.81	40%
AUGUST	\$ 1,112,511.45	\$ 1,110,212.04	\$ (2,299.41)	0%
SEPTEMBER	\$ 1,221,169.15			
OCTOBER	\$ 1,085,374.60			
NOVEMBER	\$ 1,058,425.84			
DECEMBER	\$ 871,071.50			
TOTALS	\$ 12,552,789.52	\$ 8,323,381.98	\$ 6,633.55	0.1%



COVID-19 Impact on Cuyahoga County Arts & Culture Nonprofits & Creative Workers

COVID-19 is devastating local nonprofit arts organizations and its creative workers, negatively impacting the economy and quality of life for all County residents.

In the first several months of the pandemic (March 12 through June 30, 2020), **65 of Cuyahoga County-based arts nonprofits report:**

Job Loss

Laying off, furloughing or cancelling the contracts of **2,533 people**, resulting in a loss of compensation totaling **\$8,126,840**.

Revenue Loss

\$41,725,615 in lost earned and contributed revenue (ticket sales, admissions, donations, etc.).

Decreased Services for Residents

Cancelling or indefinitely delaying **6,248 events or activities**, ranging from music lessons to in-school arts education to large-scale festivals.

Innovation and Change. On a positive note, local arts nonprofits are doing their best to adapt and change to serve residents during the pandemic. In the last four months they have offered **2,187 new events or services**, most of which were virtual events for residents.

Looking Forward. Local arts and culture organizations want clear and direct public health advice to guide their work. Many are concerned about when and how to re-open in a safe manner when recovery appears 4-5 years away (*see page 2 – McKinsey & Co*). With PPP Loans coming due, many organizations anticipate more lay-offs and furloughs.

Source: CAC general operating support mid-year report submitted July 31, 2020

Cuyahoga Arts & Culture Responds to COVID-19

Cuyahoga Arts & Culture funds 65 nonprofits of varying sizes and disciplines through its General Operating Support (GOS) grant program. These arts organizations range annual budgets of \$50,000 to \$50 million.

CAC's GOS program provides the largest, most flexible and consistent local funding (\$10.2M in 2020) to arts nonprofits in our region.

To assist arts organizations at the start of the pandemic, CAC **accelerated payment of \$5.1M** to these 65 organizations, helping some of them retain staff and temporarily improve cash flow as most groups waited on PPP loans.

We continue to offer technical assistance and have **committed to steady operating support funding in 2021.**

COVID-19’s Impact on the National Creative Economy

“Arts, culture, and creativity are one of three key sectors, along with science and technology as well as business and management, that drive regional economies....The fine and performing arts industries will be hit hardest, suffering estimated losses of almost 1.4M jobs and \$4.25B in sales,” representing a **loss of 50% of all jobs and more than 25% of all lost sales.**

[Lost art: Measuring COVID-19’s devastating impact on America’s creative economy](#)

Richard Florida, The Brookings Institution (August 11, 2020)

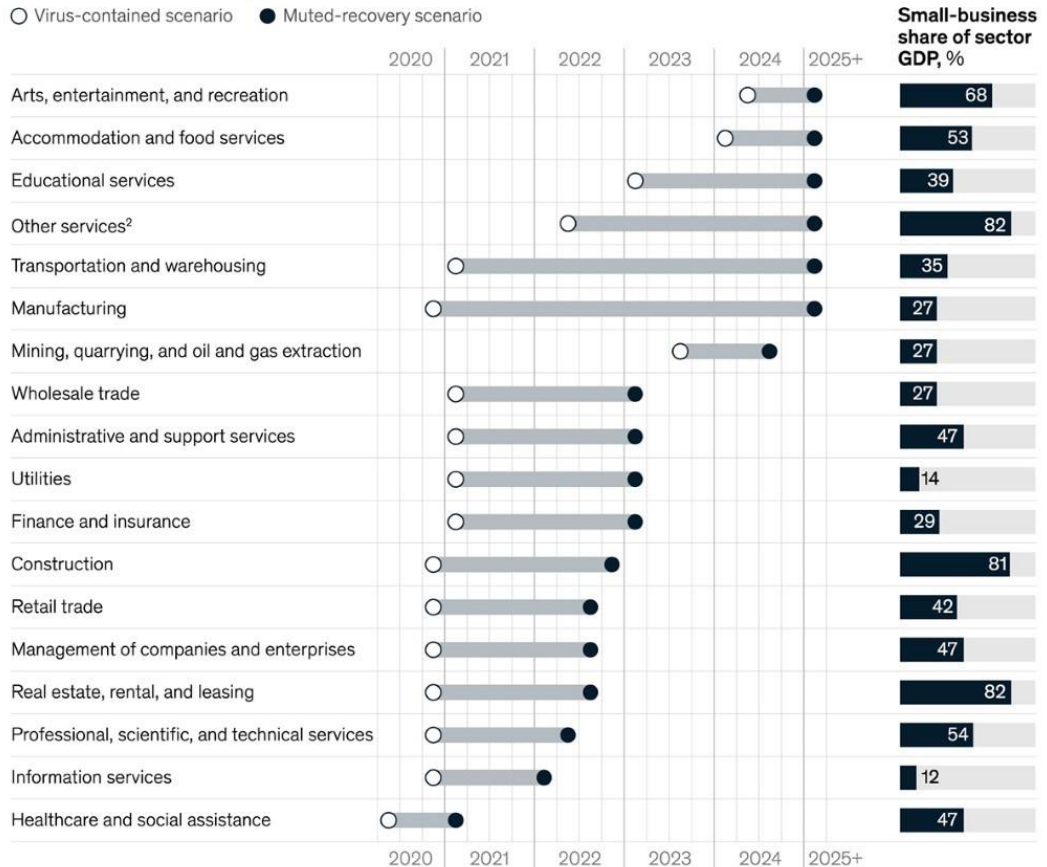
McKinsey & Company anticipates that it will **take the arts sector until 2025 to recover** to pre-COVID-level of contribution to national GDP.

[COVID-19 recovery in hardest-hit sectors could take more than 5 years](#)

McKinsey & Company (July 29, 2020)

In a muted recovery, it could take more than five years for the most affected sectors to get back to 2019-level contributions to GDP.

Estimated time to recover to pre-COVID-19 sector GDP¹





MEMORANDUM

Date: September 9, 2020
To: CAC Board of Trustees
From: Meg Harris, director of administration and Jill Paulsen, executive director
Re: Updates to Internal Financial Controls Policy and Procedures

Board Action: To approve the updates to the Internal Financial Controls Policy and Procedures as recommended by the Audit and Finance Advisory Committee.

Summary of Updates to CAC's Internal Control Policy and Procedures

In response to COVID-19, the staff of CAC is working from home and intends to do so for the foreseeable future. We have had to adapt our internal financial controls in order to ensure we are able to remit payments in a timely manner while still ensuring we have proper controls in place to minimize the opportunity for fraud. These policies, coupled with our new Microsoft Teams work environment, ensure that we can address the challenges of working remotely while still having the proper checks and balances in place. The updated policies, which include recommendations from the Audit and Finance Advisory Committee, include:

- To shift as many payments as possible to ACH payment. This includes highly encouraging the use of ACH payments for all grantees (vs. only GOS) and all other vendors when practicable. **Why this approach?** Most checks written by CAC are for grant payments; having dual signatures now causes at least a week's delay in payment. ACH payment is already set up to have dual control where one person can establish payments and the other person releases the payments. This is true for setting up a new vendor as well. One person entered the banking information and the other approves it. This dual step method prevents a single person from remitting payments.
- To change the dual signature requirement from all check to only those above \$10,000. **Why this change?** The primary reason for this change is that the requirement of two signatures on all checks is not a best practice; requiring two signatures on checks over a specific amount is a more common practice. The challenge of requiring two signatures on all checks became clear when staff started working remotely.

In determining an appropriate dollar amount for the two-signature requirement, we considered: 1) the number of checks written annually; 2) the dollar amounts of the checks; and 3) other controls in place to minimize fraud. The executive director will still be notified of checks issued on a weekly basis in a report which includes check number, payee and amount. Additionally, moving to ACH for grant and vendor payments will greatly reduce the number of checks issued annually.

Below is summary of checks written in 2019, the majority were for grant payments and amounts below \$10,000. In total CAC issued 543 checks ranging in value from \$8.29 to \$30,000 and totaling \$2,143,433, broken down using the following ranges:

\$8.29 - \$1,000 = 184 checks totaling \$55,361
\$1,001 - \$5,000 = 258 checks totaling \$797,711
\$5,001 - \$10,000 = 46 checks totaling \$323,948
>\$10,001 = 55 checks totaling \$966,414

- To remove the list of vendors paid via ACH and maintain it in a separate document. **Why?** It is a better practice to maintain this information outside of the policy document.
- Utilize electronic signatures for approval on invoices. **Why?** This allows the person working with the vendor to approve the invoice via a secure signature process.
- To eliminate references to deputy director. **Why?** This position has been eliminated from CAC's structure.

Next Steps

Adapt the changes once approved and work with the grant program team to develop a strategy to highly encourage Project Support grant recipients to complete the necessary paperwork to establish ACH payment moving forward.



Internal Financial Controls Policy and Procedures

(Effective date February 10, 2010, reviewed September 1, 2020)

Segregation of Duties and Other Internal Controls

Cuyahoga Arts & Culture (CAC) follows a set of internal financial controls and procedures as detailed below. The execution of the controls in place, in conjunction with the Records Retention and Ethics Policies, ensure the administration is doing everything possible to handle the financial assets of CAC in a responsible manner. With such controls in place, the Board of Trustees should be satisfied that they are upholding their fiduciary responsibility to the citizens of Cuyahoga County and the State of Ohio.

Roles and Responsibilities

The executive director of CAC shall serve as the fiscal officer of the agency and shall be bonded for this purpose, as detailed in the Ohio Revised Code section 3381.10. In the event that the CAC executive director position is vacant, the Board of Trustees shall designate an interim executive director, who shall be bonded for this purpose, as soon as is practicable. Additionally, at the discretion of the executive director, eligible qualified employees of CAC may be named the fiscal officer's designee so that they may fulfill all or some of the duties of the fiscal officer on behalf of CAC.

Accounting Requirements

The Board of Trustees will require the following of CAC:

- Use an accrual system for recording receipts and disbursements;
- Close its books on the last business day of each month;
- Reconcile bank accounts for each month generally by the 20th day of the following month, and
- Prepare internal financial statements for the Board of Trustees prior to each Board meeting.

Bank Accounts and Controls

Cuyahoga Arts & Culture maintains four bank accounts:

1. KeyBank provides a checking account used for business disbursements.
 - The Board of Trustees approves all authorized signers on the KeyBank account.
 - Current authorized signers are the executive director, director of administration and one member of the Board of Trustees.
 - If an authorized signer leaves CAC, a new resolution will be passed at the next Board meeting to remove the person from and add appropriate new signers to the account.
 - All checks issued for more than \$10,000 shall require two signatures.
 - Electronic Funds Transfer (EFT) and Automated Clearing House (ACH) are the preferred payment mode by CAC. ACH is the required payment mode of all General Operating Support grantees and is highly encouraged for Project Support grantees and for any other vendors when practicable. This is done to minimize the risk of fraud and to facilitate timely processing of key payables.
 - All ACH transfers require two approvals by authorized staff members.
 - Positive Pay and Electronic Payment Authorization are utilized in order to protect CAC from unauthorized drafts on the business checking account.
 - All additions of payable accounts to ACH require approval of the executive director or fiscal officer's designee through the ACH module of Key Total Treasury. An Electronic Payment Authorization (EPA) Filter Form shall be completed by the director of administration and submitted to KeyBank.

- CAC has ACH block in place ensuring that an unapproved entity may not withdraw funds from CAC's account electronically
2. STAR Ohio provides an investment account where all tax receipts are deposited, monthly, directly by the Cuyahoga County Treasurer.
 - Funds are transferred via ACH from STAR Ohio to KeyBank based on expected upcoming expenditures.
 - The transfer of funds may only be requested by designated individuals, who have been approved by the Board of Trustees, as recorded on file with STAR Ohio. Currently, approved individuals are the executive director and director of administration.
 - Each authorized individual is assigned an authorization code by STAR Ohio.
 - The accounts currently approved to receive CAC's funds from STAR Ohio are: CAC's KeyBank account, STAR Plus and U.S. Bank (for investments handled by RedTree Investment Group).
 - Approval to add accounts is done in writing to STAR Ohio by an authorized staff person.
 - The executive director approves, with his/her signature, written requests to transfer funds, which details the purpose of the transfer, i.e. grant payments, operating expenses.
 - Transfers and ACH withdrawals are initiated by the director of administration typically via Star Ohio's secure website.
 - Verbal requests to transfer funds are recorded by STAR Ohio. The following information is required to initiate a transfer: name, authorization code, STAR Ohio account number, receiving bank account name and account number.
 3. STAR Plus is an enhanced high-liquidity investment account with higher yields than STAR Ohio.
 - Inactive monies are transferred from STAR Ohio to STAR Plus upon the approval of the executive director.
 - The transfer of funds may only be requested by designated individuals, approved by the Board of Trustees, on file with STAR Ohio (see STAR Ohio above).
 - Each authorized individual is assigned an authorization code by STAR Ohio which is used to transfer funds to STAR Plus.
 - Requests to transfer funds into or out of STAR Plus are handled by STAR Ohio staff.
 4. U.S. Bank / RedTree Investment Group is an investment account for the management of inactive monies on behalf of CAC and in compliance with CAC's Investment Policy.
 - Inactive monies are transferred to or from RedTree Investment Group via a custodial account at U.S. Bank upon the approval of the executive director.
 - The transfer of funds may only be established and/or requested by designated individuals, approved by the Board of Trustees, on file with RedTree Investment Group.

Document Controls

A staff person other than the director of administration shall be assigned to receive, open, date stamp, and distribute all mail and hand-delivered correspondence to CAC.

All banking documents and invoices are given to the director of administration for review and entry into QuickBooks for payment. All invoices are then given to the executive director or employee responsible for management of contract/work for approval.

Accounting Procedures and Controls

Bank Statements

Bank statements will be received and reconciled in QuickBooks and provided to the executive director for review generally within 20 days of the end of the prior month by the director of administration. The bank

statement, reconciliation statement, and supporting documentation of revenue and disbursements will be provided to the executive director for review and approval.

Cash Receipts

Occasionally, CAC may receive cash payments for the access of public records. All public records requests are fulfilled by the director of administration. A receipt is provided to requestor and the amount collected is noted in a cash receipt log. When cash receipts exceed \$25, funds will be deposited to the CAC KeyBank checking account. The cash box used for the collection of public records requests funds will be secured in a locked file cabinet in the director of administration's office during non-working hours.

Grant Payment Controls and Procedures

Account information for grantees is verified prior to each disbursement. ACH batches are reviewed and released by the executive director.

Grant payments are completed in several phases. All grantees must be in full compliance with their grant agreement in order for funds to be disbursed.

1. Grant program staff review reports and grantee compliance with grant agreement. All approvals and activities are documented in grant management system. A dashboard displays weekly payments approved and due.
2. Director of administration initiates ACH batch (GOS program/PS program) or cuts checks (PS program) in accordance with payments approved by program managers in the grant CRM.
3. Director of administration prints reports from the grant CRM indicating the week's payments including organization name and payment amount.
4. Executive director reviews and releases ACH batch/countersigns checks greater than \$10,000.
5. Grantees will be notified of deposit to their account by the grant program manager.

Internal Financial Statements

Financial statements will be issued to the executive director on a monthly basis. Financial statements will be provided to the Board of Trustees prior to each of the regularly scheduled meetings and to the Audit and Finance Committee monthly. Financial statements will consist of a report detailing Revenues and Expenditures and a Balance Sheet.

Payroll Preparation & Disbursement

CAC employees are paid on a bi-weekly pay schedule. Payroll is entered electronically by the director of administration no later than two days prior to pay day. An automatic notification is generated by the payroll provider and delivered via e-mail to the executive director for review after the submission of the bi-weekly payroll.

Any Audit Report generated by Advantage Payroll as the result of changes to an employee's payroll information is automatically saved within the online system. These changes may include but are not limited to: change of home address, federal or state withholding, deductions related to medical contribution, participation in flex spending program, and changes in the rate of bi-weekly compensation.

Changes in pay are determined by the executive director and approved by the Board of Trustees with written documentation of any changes included both in the Board Minutes and in the employee's Payroll file. CAC requires direct deposit payroll payment for employees without exception.

Petty Cash

CAC does not utilize petty cash. All reimbursements are made by check and issued only upon receipt of proper documentation and receipts.

Purchasing & Payables

All invoices received by mail will be date stamped by the staff member assigned to open the mail and given to the director of administration for review and entry into QuickBooks. Invoices received by email will be forwarded to the appropriate staff member for electronic approval by signature prior to entry into QuickBooks. Staff members shall review and approve, with their initials or electronic signature, invoices related to their budget areas. Checks under the threshold of \$10,000 shall be signed by the director of administration with notice of these payments including check number, amount and payee provided to the executive director. All checks \$10,000 and greater will require a second signature by the executive director. All payments are scanned for the electronic record. Check stubs and ACH payment verifications will be stapled to invoices or grants payable reports associated with each check or ACH payment issued.

CAC will process payables and cut checks on average once per week. Exceptions may be made when necessary. CAC checks will be stored in a locked space accessible only by the director of administration and executive director. Checks are preprinted with CAC bank information and check numbers. Checks shall be used in numerical order.

Reimbursement of Business-related Expenses

Expense reports are used to document business-related expenses incurred by employees and panelists. Expense reports submitted by staff are reviewed and approved by their manager or the executive director. The executive director's expense reports are reviewed and approved by the director of administration with a copy provided to the president of the board of trustees. Expense reports submitted by panelists are reviewed and approved by CAC program staff. The president of the Board of Trustees or his/her designee will periodically review the expense reports of the executive director. Board-adopted policies regarding specific types of expenses shall be followed in the submission and approval of expenses. (See Staff Expense and Travel Reimbursement Policy and Panelist Travel and Compensation Policy)

See related Board approved financial policies which supplement this document:

- Credit Card Policy
- Staff Travel and Expense Reimbursement
- Food and Beverage Purchase Policy
- Panelist Travel and Compensation Policy

**CUYAHOGA ARTS & CULTURE
POLICY STATEMENT**

SUBJECT: Credit Card Policy
EFFECTIVE DATE: February 2, 2019

The Board recognizes the efficiency and convenience afforded the day-to-day operation of CAC through the use of credit cards under the supervision of the director of administration. However, credit cards are not to be used to circumvent the general purchasing procedures of CAC.

The Board authorizes the fiscal officer (per [ORC 3381.10](#), the executive director is the fiscal officer of CAC) or fiscal officer's designee (director of administration) to review available credit card accounts to determine which account and account provider best meets the needs of CAC. The fiscal officer, or their designee, will determine how many accounts and cards shall be issued, and establish a process for credit card reissuance or cancellation.

1. Credit cards will be established in the name Cuyahoga Arts & Culture and the specific name of an individual. A maximum of no more than \$5,000 will be established for individual cards.
2. Credit cards may only be used only with permission from the fiscal officer or their designee. Credit card use may be extended to any employee of CAC provided the purpose of such use is approved by the fiscal officer or their designee.
3. All credit cards will remain under the general possession and control of the director of administration (fiscal officer designee) and shall be utilized by other staff on an as-needed basis with prior approval of their manager for any purchases.
4. Credit cards may be used for online purchases of office supplies, marketing/advertising on social media platforms, monthly and annual online software services, subscriptions, memberships and telecom expenses. Additionally, credit cards may be used for CAC-related professional development including conference registration, associated transportation, hotel reservations and other travel expenses. All use of credit cards for these allowable expenditures must be approved by the fiscal officer or their designee in advance of purchase.
5. All credit card statements are sent directly to the director of administration (Fiscal officer's designee). The director of administration shall keep a record of all credit card use.
6. For each purchase made using a credit card, an itemized receipt indicating the amount paid, the vendor, and the goods/services purchased must be submitted to the Fiscal officer or their designee promptly following the purchase.
7. If a credit card is lost or stolen, or if CAC staff become aware of unauthorized or fraudulent use of any of CAC's credit card accounts, the same must be reported immediately to the Fiscal officer or their designee.
8. Prior to initial receipt of a credit card, each individual must agree to and sign the Credit Card Responsibility and Use Procedures.
9. CAC will not obtain or maintain any debit cards.

10. On an annual basis, if CAC utilizes a credit card that offers a reward program, the Fiscal officer (or the fiscal officer's designee) will submit a report to the Board of Trustees regarding all credit card awards received by CAC.

The use of the credit card for the following items is considered unauthorized use and classified as credit card misuse:

- Expenditures not specifically authorized by this policy;
- Purchase of personal goods or services for an employee, their spouse, children or anyone employed or not employed by the Board and attending a business function;
- Payment of any fines, penalties or personal liabilities incurred by the employee or anyone else;
- Alcoholic beverages or tobacco;
- Fuel for use in a personal vehicle;
- Entertainment expenses, including pay-per-view movie charges and/or
- Cash advances.

Persons using a credit card for personal, non-authorized purposes or undocumented expenditures shall be held personally responsible for those expenditures. Misuse of the credit card is subject to disciplinary procedures, including termination. An employee or officer of the Board who knowingly misuses a CAC credit card account also is in violation of State criminal law.

Credit Card Responsibility and Use Procedures

A credit card account has been established to meet the needs of your department for incidental purchases. Upon receipt of proper documentation and itemized receipt, credit card expenditures will be paid through the fiscal officer's office.

Conditions of Use. Expenses may be incurred with the credit card only if all of the following conditions are met:

1. Expenditures must be within the guidelines of the particular activity of your department and budget. The expenditure may only be made after the approval of your manager. The credit card is not to be used for any personal expenses.
2. Expenditures to be paid must be less than your credit limit of \$5,000. There are no exceptions.
3. Proper documentation to support the expenditure must be sent to the fiscal officer or their designee prior to receipt of the monthly statement.
 - a. Proper documentation is to include:
 - i. Itemized paid receipt indicating the amount paid, the vendor, and an itemized description of the purchase.
 - ii. A hardcopy print-out for any items ordered online.
 - b. Examples of documentation not allowed:
 - i. Non-itemized cash register receipts.
 - ii. Handwritten requests for reimbursement without receipts or other verification.
4. CAC is exempt from sales tax, and all reasonable efforts should be made to ensure that sales tax is not charged by vendors in connection with purchases made via credit card. A tax exemption certificate is available in the fiscal officer's office.

Safekeeping. You are responsible for the safekeeping of the credit card. You shall not permit anyone else to use the credit card or disclose to anyone (other than the vendor/merchant in connection with a purchase) the card account number, CVV, or other pertinent account information.

Unauthorized Use. If you become aware of any unauthorized or fraudulent use of the credit card, or if the credit card is lost or stolen, you must immediately report same to the Fiscal.

No Right to Credit Card. The credit card is issued to you on a temporary basis, and remains the sole property of the financial institution from which it was issued. The right to use the credit card may be revoked at any time without notice by the issuing financial institution or by CAC's Executive Director and fiscal officer. You must immediately return the credit card to CAC upon termination of your employment with CAC or in the event of a change in your position to a position not authorized to use the credit card.

Personal Responsibility. You are personally responsible for any unauthorized credit card expenditures and expenditures made in violation of applicable CAC policy.

Policy. In addition to the terms set out herein, use of the credit card is subject to CAC's Credit Card Policy.

I have read and fully understand and accept my personal responsibilities and liabilities in regard to the credit card issued to me, including the terms set out in CAC's Credit Card Policy. I further acknowledge that any misuse of the credit card may result in disciplinary action up to and including termination of employment.

Cardholder Signature: _____ Date: _____

**CUYAHOGA ARTS & CULTURE
POLICY STATEMENT**

SUBJECT: Employee Expense and Travel Reimbursement
EFFECTIVE DATE: June 11, 2013 (rev. 4/17/17)

PURPOSE

Travel and related business expenses are a necessary component of CAC's operations. CAC employees must sometimes travel outside their normal commute to conduct official business. CAC employees may also attend professional conferences, trainings and meetings that require travel.

In these cases, CAC must make every reasonable effort to ensure that public funds are used in a responsible, reasonable and appropriate manner.

POLICY

CAC will pay or reimburse properly documented expenditures for reasonable, essential travel expenses incurred by employees in the performance of their official duties. Allowable expenses and CAC processes are outlined below. It is expected that employees should exercise the same care in incurring travel expenses that s/he would exercise if traveling on personal business and expending personal funds.

This policy does not intend to address every issue, exception or contingency that may arise in the course of travel.

1. AUTHORIZATION OF TRAVEL

CAC employees must obtain pre-approval from the executive director for any travel that exceeds a fifty-mile radius of CAC's offices.

2. ALLOWABLE TRAVEL EXPENSES

Reimbursable travel is limited to the day before and the morning after official CAC business begins and ends.

TRANSPORTATION

The use of air, train, bus or private vehicle shall be selected on the basis of the most reasonable and appropriate method of transportation, considering distance, time and total costs are factors.

Common Carrier

- 1) Whenever possible, staff shall book their approved travel no later than 21 days in advance of their travel date in order to secure the lowest fares. The least expensive airfare should be purchased, this includes non-refundable and penalty fares, fares based on a two-hour "window" on either side of the preferred departure or arrival times, and flights that include a connection. Air carrier selection cannot be biased by the traveler's frequent flyer affiliation. The lowest cost air travel should take precedence.
- 2) Reimbursement or payment for travel by air, rail, bus or other common carrier shall not exceed the cost of coach fare or the economy rate in the chosen method of travel.
- 3) Employees shall be personally liable for any charges assessed due to his/her failure to cancel reservations within the time frame specified by carriers, unless the failure is due to circumstances beyond his/her control or because of cancellation by CAC.

Personal Automobile

- 1) An employee may be reimbursed for the use of privately owned automobile at the rate set by the State of Ohio for the quarter in which travel occurs. This reimbursement is meant to cover all expenses incurred in using a privately-owned vehicle for CAC business.
- 2) Highway tolls and parking expenses incurred while traveling for CAC will be reimbursed with proper documentation.

- 3) Mileage is only payable to one person traveling on the same trip in the same vehicle.
- 4) When an employee is away from CAC for the entire day, the total number of business miles driven that day may be reimbursed.
- 5) When an employee is away from CAC for part of the day, reimbursement will be for the total number of business miles driven, less the employee's round-trip daily commute.
- 6) Mileage while commuting to and from work will not be reimbursed.
- 7) No employee may be reimbursed for expenses on a mileage basis unless he/she maintains a valid driver's license.
- 8) No employee may be reimbursed for expenses on a mileage basis unless he/she carries motor vehicle liability insurance with coverage equal to or greater than that required by the Ohio Revised Code Section 4509.51.
- 9) Any gasoline, damages, needed service or repairs to private vehicles while being used for CAC business are the responsibility of the employee, as these costs are included in the per mile cost reimbursement.

Rented Automobile

- 1) Employees may be reimbursed for the rental of an automobile used for official CAC business if the use of a rental car is more economical than any other type of transportation; and for gasoline purchased for the rented automobile.
- 2) The employee must read and comply with the rental agreement's provisions covering driver eligibility, use of seat belts and other restrictions.

Other Transportation Expenses

- 1) Reimbursement may be claimed for parking charges, ferry and taxi fares and bridge, highway and tunnel tolls.

Frequent Flyer Credits

- 1) Frequent flyer credits earned by CAC employees for travel on CAC business cannot be used for personal travel. These credits may be applied toward future CAC travel.

LODGING

- 1) CAC employees will be reimbursed for the actual reasonable expenses for lodging while on official CAC business if business requires an overnight stay and is more than 2 hours or 100 miles from the employee's residence. Reimbursement is for room and applicable taxes only any other expenses incurred are the employee's responsibility.
- 2) Lodging for CAC employees attending conferences, workshops or meetings should be conference-sponsored hotels. If this is not possible, employees must make every attempt to secure the best rate.
- 3) The cost of lodging members of the employee's family is not reimbursable.
- 4) Tips are included in the Per Diem Allowance (see next section).

PER DIEM MEAL ALLOWANCE AND INCIDENTAL EXPENSES

- 1) Employees will be reimbursed for meals and incidental expenses incurred during an overnight stay in an amount up to Federal Standard Meal Allowance (FSMA) for the region on travel. Rates may be accessed at: <http://www.gsa.gov/mie>. Receipts must be submitted in accordance with Section 3 of this policy
- 2) If meals are included in any registration fees, employees will not be reimbursed for duplicate meals.
- 3) Reimbursements will be made for all meals when the employee is away from home overnight. When the employee is away from home more than 2 hours or 100 miles and lunch is not provided, the employee may be reimbursed for lunch expenses.
- 4) Tips and gratuities are included in the FSMA rate.

OTHER EXPENSES

- 1) Expenses incurred for conference registration fees, storage of baggage, fax or telephone calls, including cellular telephones, for official CAC business, and rental of equipment or temporary meeting facilities necessary for conducting CAC business may be reimbursed.

3. REPORTING AND DOCUMENTATION OF EXPENSES

- 1) All allowable expenditures for travel paid or reimbursed with CAC funds must be properly documented with **original itemized receipts** attached to the Travel Expense Report Form.
- 2) The Travel Expense Report Form should be completed and submitted to CAC’s ED within one month of the travel completion date.
- 3) The Travel Expense Report Form must be signed by the employee and the expenses approved in accordance with Section 1 of this policy.

4. UNAUTHORIZED TRAVEL EXPENSES

- 1) Alcoholic beverages.
- 2) Supplemental insurance on rental cars.
- 3) Fines for traffic or parking violations.
- 4) Any other unauthorized costs.
- 5) Any additional expenses incurred for personal preference or convenience such as rebooking fees to depart on an earlier flight, a private car or limousine service when more expensive than a taxi, or early boarding access.
- 6) Business or first-class travel or upgrades for preferred coach class seating.

RESPONSIBILITIES

Employee: Read and sign, CAC’s travel policy. Maintain and present proper documentation for all reimbursable travel expenditures

CAC executive director or manager: approve expense reports

Employee Name

Employee Signature

Date

CUYAHOGA ARTS & CULTURE POLICY STATEMENT

SUBJECT: Use of CAC funds for Food and Beverages
EFFECTIVE DATE: April 4, 2011

Purpose

Occasionally, in the course of doing its business, Cuyahoga Arts & Culture (CAC) may expend funds on food and beverages. In these cases, CAC must make every reasonable effort to ensure that public funds are used in a responsible and appropriate manner.

Policy

With approval of the executive director, CAC will pay or reimburse properly documented expenditures for food and beverages using the following guidelines:

- Meetings between CAC employees and outside parties where the primary purpose of the meeting is to conduct CAC business.
- Meetings called by CAC, its board of trustees or advisory committees where the primary purpose of the meeting is to conduct CAC business.
- CAC's Advisory Panel Review meeting proceedings. Expenses limited to Advisory Panelists, other non-employee Panel participants, employees, members of the Board of Trustees or advisory committees.
- At occasional gatherings of CAC employees if there is a valid public purpose, such as a seminar, retreat, workshop, orientation or other CAC function, particularly in situations where CAC employees are giving up personal time to conduct CAC business (e.g. breakfast, lunch or dinner meetings).
- At events intended to recognize the contributions of employees in achieving CAC's mission. Expenditures are permitted only for work-related events. Expenditures for refreshments served at events which are of a personal nature (e.g. birthdays, weddings, baby showers) may not be paid or reimbursed from CAC funds.

Alcohol may never be paid or reimbursed from CAC funds.

All expenditures for food or beverages paid or reimbursed from CAC funds must be properly documented with an itemized receipt along with a completed form explaining the time, place, business purpose and attendees at the meeting for which payment or reimbursement is requested. This documentation must be attached to the request for payment or reimbursement.

Responsibilities

Executive director: Determine eligibility of the refreshment expense, approve the expense in advance and sign off on the expense before payment.

**CUYAHOGA ARTS & CULTURE
POLICY STATEMENT**

SUBJECT: Panelist Travel Reimbursement and Compensation
EFFECTIVE DATE: June 11, 2013

Purpose

Cuyahoga Arts & Culture (CAC) employs arts and cultural professionals (“Panelists”), to adjudicate or assist with the adjudication of CAC’s Grant Application Panel Review and make funding recommendations to CAC’s board. These professionals must travel to, and stay in, Cuyahoga County to perform their official duties during the Grant Application Panel Review process. The purpose of this policy is to ensure that CAC and its Panelists make every reasonable effort to ensure that public funds are used in a responsible, reasonable and appropriate manner.

Policy

CAC will provide an honorarium, lodging and payment or reimbursement for properly documented expenditures for reasonable, essential travel expenses incurred by Panelists in the performance of their official duties, including their travel to and from Cuyahoga County. Allowable expenses and CAC processes are outlined in this policy. It is expected that Panelists will exercise the same care in incurring travel expenses that s/he would exercise if traveling on personal business and expending personal funds. Variances from this policy may be approved by CAC staff in advance of any purchases or changes related to CAC related travel.

1. Honorarium

- a. An Honorarium set by the CAC Board of Trustees is specified in the agreement between CAC and the Panelist.

2. Allowable Travel Expenses for Panelists

- a. Reimbursable travel expenses are limited to the day before and the morning after official CAC business begins and ends.

3. Transportation

The use of air, train, bus or private vehicle shall be selected on the basis of the most reasonable and appropriate method of transportation. Distance, time and total costs are factors in selecting the appropriate method of transportation. Generally, travel commencing within 250 miles of Cleveland shall be by private vehicle, train or bus.

a. Common Carrier

- i. Panelists shall book their air travel no later than 21 days in advance of their travel date in order to secure the lowest fares. The least expensive airfare should be purchased, this includes non-refundable and penalty fares, fares based on a two-hour "window" on either side of the preferred departure or arrival times, and flights that include a connection. Air carrier selection cannot be biased by the traveler’s frequent flyer affiliation. The lowest cost air travel should take precedence.
- ii. Reimbursement or payment for travel by air, rail, bus or other common carrier shall not exceed the cost of coach fare or the economy rate in the chosen method of travel.
- iii. Panelists will be personally liable for any charges assessed due to his/her failure to cancel reservations within the time frame specified by carriers, unless the failure is due to circumstances beyond his/her control or due to CAC.

b. Personal Automobile

- i. A Panelist may choose to travel to Cuyahoga County via personal automobile and will be reimbursed for the use of privately-owned automobile at the rate set by the State of Ohio for the quarter in which travel occurs. This is meant to cover all expenses incurred in using a privately-owned vehicle to perform CAC business.

- ii. Highway tolls and parking expenses incurred while in Cleveland will be reimbursed with proper documentation.
 - iii. Mileage is only payable to one person traveling on the same trip in the same vehicle.
 - iv. Panelists seeking reimbursement for expenses on a mileage basis must have a valid driver's license.
 - v. Panelists seeking reimbursement for expenses on a mileage basis must carry motor vehicle liability insurance with coverage equal to or greater than that required by the Ohio Revised Code Section 4509.51
 - vi. Any gasoline, damages, needed service or repairs to private vehicles while being used for CAC business are the responsibility of the Panelist, as these costs are included in the per mile cost reimbursement.
- c. Other Transportation Expenses**
- i. Reimbursement may be claimed for parking charges and taxi fares and bridge, highway and tunnel tolls. Panelists shall use the least expensive form of transportation to and from airports (taxi, airport shuttle, car service etc.)
- d. Lodging**
- i. Panelists will be provided with lodging accommodations by CAC which covers room and applicable taxes. Any other expenses incurred, (e.g. in-room movies, personal telephone calls, refreshments) are the Panelist's responsibility.
 - ii. CAC will not provide lodging accommodations for a Panelist's family members.
 - iii. Tips are included in honorarium allowance.
- e. Meal Allowance and Incidental Expenses**
- i. CAC often will provide meals for Panelists during the course of the Panel Review proceedings.
 - ii. A meal allowance for other meals related to panel service is included in the honorarium.
- f. Other Expenses**
- i. Expenses incurred for storage of baggage or fax or telephone calls and rental of equipment for official CAC business may be reimbursed.
- 4. Reporting and Documentation of Expenses**
- a. All allowable expenditures for travel paid or reimbursed with CAC funds must be properly documented with **original itemized receipts** attached to the Travel Expense Report Form.
 - b. The Travel Expense Report Form should be completed and submitted to CAC within one month of the conclusion of the Panel Review.
 - c. The Travel Expense Report Form must be signed by the Panelist and the expenses approved in accordance with Section 1 of this policy.
- 5. Travel expenses that are not Reimbursable**
- a. Business or first class travel or upgrades for preferred coach class seating.
 - b. Supplemental insurance on rental cars
 - c. Fines for traffic or parking violations incurred while on CAC business
 - d. Any additional expenses incurred for personal preference or convenience such as rebooking fees to depart on an earlier flight, a private car or limousine service when more expensive than a taxi, or early boarding access.

Responsibilities

Panelist- Read and sign CAC's travel policy. Maintain and present proper documentation for all reimbursable travel expenditures

CAC executive director- approval of travel expenditures.

Panelist Name

Panelist Signature

Date

Contracts & Grants Update for Board

Contractor	Amount	Purpose	Term	Approval
Playhouse Square	up to \$48,000	One year lease for current office space.	7/1/2020-6/30/2021	Board