



**Regular Meeting of the
Cuyahoga Arts & Culture Board of Trustees**

Cleveland Public Library - Main Branch,
Louis Stokes Wing, 2nd Floor, Room B
325 Superior Avenue, Cleveland, OH 44114
February 11, 2026 at 4:00 p.m.

- 1. Call to order, approval of minutes**
 - a. Call to order
 - b. Call the roll
 - c. **Action:** Motion to approve December 17, 2025 minutes
- 2. Public Comment on Today's Agenda**
- 3. Executive Director's Report**
- 4. Connect with Culture**
- 5. Reports – Finance and General Business**
 - a. Finance Report
 - b. **Action:** Approval of Cybersecurity Policy (in compliance with [R.C. §9.64](#) requirements)
 - c. **Action:** Approval of communications consulting contract
- 6. Reports – Grantmaking**
 - a. 2027 Grantmaking Preview
- 7. Public Comment on CAC General Business**
- 8. Adjourn**

Next Meeting: Annual Meeting - April 15, 2026 at 4 p.m.
Cleveland Public Library - Main Branch, Louis Stokes Wing, 2nd Floor



Minutes of the Regular Meeting of the Board of Trustees
Wednesday, December 17, 2025

A regular meeting of the Cuyahoga Arts & Culture (CAC) Board of Trustees was called to order at 3:42 p.m. at Cleveland Public Library, Main Branch, Louis Stokes Wing, 2nd Floor.

The roll call showed that Trustees Blakemore, DiCosimo, Isenhardt and Vernaci were present. It was determined that there was a quorum. Trustee Scott Taylor was absent.

Also in attendance were Executive Director Jill Paulsen and CAC staff.

Trustee Isenhardt welcomed guests to the last CAC Board meeting of the year.

1. APPROVAL OF MINUTES

Action: To approve the minutes of the November 12, 2025 Regular Meeting of the Board of Trustees.

Motion by – Trustee DiCosimo

Seconded by – Trustee Vernaci

Vote to approve the minutes of the November 12, 2025 meeting.

Vote: all ayes

The motion carried.

2. EXECUTIVE SESSION

Action: To adjourn to executive session to consider the compensation and performance of public employees. [3:44 p.m.]

Motion by – Trustee DiCosimo

Seconded by – Trustee Blakemore

Roll Call Vote: Blakemore, aye; DiCosimo, aye; Isenhardt, aye; Vernaci, aye.

The motion carried.

At 4:49 p.m. executive session adjourned, and the Board resumed the public meeting.

Approval of Personnel Report

Action: To approve the Personnel Report dated December 17, 2025.

Motion by – Trustee Blakemore

Seconded by – Trustee Vernaci

Vote to approve the Personnel Report dated December 17, 2025.

Vote: all ayes

The motion carried.

3. PUBLIC COMMENT ON MEETING AGENDA ITEMS

No public comment.

4. EXECUTIVE DIRECTOR'S REPORT

Ms. Paulsen thanked everyone for joining her and the Board. Ms. Paulsen's remarks can be found in the meeting materials.

5. FINANCE REPORT

Ms. Harris provided a financial update through November 2025, included in the meeting materials.

Revenue. Tax revenue through November 30 was \$17.2M. This is nearly \$1M above forecast year-to-date and \$9.1M above revenue for the same period in 2024. Interest revenue through November was \$470k, which is \$43k below forecast due to declining interest rates.

Expenditure. Non-grant expenditures through November were \$910k and are tracking under budget by \$96k due to timing of payments and a staff opening earlier in the year. CAC will end the year under budget for administrative expenses.

2025 Year End Outlook

Revenue at year-end is expected to be approximately \$1M higher than initially forecast, pending tax receipts for December. Expenses for 2025 will be approximately \$175k below budget due to reductions/cancelled grant payments, a staff opening earlier in the year, and modest lower-than-budgeted administrative expenses.

CAC will begin FY26 with a general fund balance of approximately \$4.7M, rebuilding the fund balance from zero at the beginning of FY25, a result of the increased funding received with the passage of Issue 55 last November. The general fund will continue to increase modestly year-over-year until approximately 2029, when CAC will again supplement its annual expenditures with the general fund to compensate for the declining collection of taxes on cigarettes sold within Cuyahoga County annually. Growing the general fund balance in the initial years of this levy cycle is a necessary part of CAC's long-term strategy to provide consistent funding to the arts and culture nonprofit community over the ten-year levy (2026 – 2035).

Questions from the Board:

- Does the Board have a discretionary fund?
- What happens to approved grants when a grantee cannot fulfill their grant obligations?

Ms. Paulsen responded that the Board does not have a discretionary fund and there is not one planned for in the 2026 Budget. She stated that the Board can reappropriate or modify the budget whenever it wants if it is determined there is a reason to do so. She also added that unspent grant funds remain in the general fund for use in future years.

2026 Budget

Action: To approve Cuyahoga Arts & Culture's 2026 budget in the amount of \$14,028,000.

Motion by – Trustee Blakemore

Seconded by – Trustee Vernaci

Discussion: None

Vote to approve Cuyahoga Arts & Culture's 2026 budget in the amount of \$14,028,000.

Roll Call Vote: Blakemore, aye; DiCosimo, aye; Isenhardt, aye; Vernaci, aye.

The motion carried.

6. ADMINISTRATIVE ACTIONS

Approval of 2026 Board Meeting Schedule

Motion: To approve the 2026 Board meeting schedule included in the meeting materials.

Motion by – Trustee DiCosimo

Seconded by – Trustee Vernaci

Vote: to approve the 2026 board meeting schedule included in the meeting materials.

Vote: all ayes

The motion carried.

Approval of Contract with FIT Technologies

Action: To approve a two-year contract (Jan 2026 – Dec 2027) with FIT Technologies for managed IT services, cybersecurity management, and technical support up to \$52,890.

Motion by – Trustee Blakemore

Seconded by – Trustee DiCosimo

Discussion: None

Vote: To approve a contract with FIT Technologies for managed IT services, cybersecurity management, and technical support up to \$52,890.

Vote: all ayes

The motion carried.

7. PUBLIC COMMENT ON CAC BUSINESS

No public comment.

8. ADJOURNMENT

Motion by Trustee DiCosimo, seconded by Trustee Blakemore, to adjourn the meeting.

Vote: all ayes

The motion carried. The meeting was adjourned at 5:13 p.m.

The next meeting will be held at 4:00 p.m. on Wednesday, February 11, 2026.

Attest: _____
Leonard DiCosimo
Secretary, Board of Trustees

Executive Director's Report

February 11, 2026

Welcome to our first Board meeting of 2026.

Last year CAC made important decisions that set us on a path to being a *steady, flexible* funder for arts and culture nonprofits through 2035. The evolution of our two grantmaking programs (General Operating Support and Project Support) ensures that organizations of *all sizes* can tap into flexible funding to provide arts and culture programming for *all* residents throughout the County.

If 2025 was about strategy and decision-making, 2026 is a year of implementation. The team successfully launched 300+ Project and Operating grants. I thank them for starting the year off with a flurry of “welcome to CAC + technical assistance workshops” to ensure that all grantees have the tools to draw down their CAC funding this year.

Looking ahead, at this meeting the Board will hear a brief preview of 2027 Project Support grantmaking (headline: no expected policy changes – see the Staff Report for further detail). Reminder: General Operating Support 2026-27 is a two-year program and is not open for new applicants in 2027.

Finally, you’ll note a proposed cybersecurity policy for your approval. The Ohio Legislature created new cybersecurity requirements for local governments in House Bill 96, effective September 30, 2025. Our policy is modeled from other Ohio political subdivisions and will enable CAC to develop appropriate cybersecurity plans in conjunction with our attorneys and IT management team by the required July 1, 2026 deadline. These actions help to ensure CAC is best positioned to prevent cybersecurity incidents and respond accordingly, should they arise.

I appreciate your attention to matters before the Board today.

Respectfully,

Jill Paulsen
Executive Director

Updates from CAC Staff

February 11, 2026

Each year, CAC staff develops a [work plan](#) that is grounded in our [Mission, Vision & Values](#). In 2026, we will use Board-approved [grantmaking objectives](#) to focus our efforts and guide our work in service of our grant recipients and the public. What follows is a brief update on progress since the last Board meeting in December 2025.

1. GRANTMAKING

Core Grants: General Operating Support and Project Support

2025 General Operating Support and 2025 Project Support grant recipients closed out their grants with a report deadline on January 31, 2026. New and returning grantees entered into grant agreements for 2026 and General Operating Support grantees submitted their 2026 Goal Setting forms.

The Cultural Heritage grant program is now closed, with all grantees continuing as General Operating Support grantees in 2026. Staff are working to review materials, provide feedback, and issue payments accordingly.

2027 Grantmaking Preview

This year, CAC is focused on the implementation of changes to its core grantmaking programs (grants that were awarded in November 2025) that are now underway. CAC's core program updates responded to grantee feedback and aimed to provide consistent, flexible funding in 2026 and beyond. The program developments were guided by Board-approved [grantmaking objectives](#).

As we look ahead, CAC will continue to offer our core grants in 2027: **General Operating Support** and **Project Support**. General Operating Support is in the first year of a two-year cycle and is not accepting applications this year. Project Support, as an annual grant offering, will continue to welcome applications from both new and returning applicants.

For 2027 Project Support, CAC **recommends no substantive changes to the program**, so that the staff and Board can continue to learn from recent updates. In 2027, the program will continue to include:

- Funding for nonprofits with or without a primary mission of arts and culture.
- Grant amounts of up to \$7,500 or \$5,000 based on the applicant's budget and financial documents. All grant amounts are subject to available CAC funding.
- New grant applicants must apply for Project Support and are eligible for up to \$5,000.
- Continued use of CAC's one-step application process and panel review process for Project Support. An online panel will take place in September.
- No SMU DataArts Cultural Data Profile requirement.
- 1:1 match required. 50% of matching funds can be in-kind income for all PS grantees.

As we do each year, CAC will review and incorporate broad feedback to ensure our grantmaking reflects best practice and continues to be responsive to the needs of our diverse nonprofit grantees. This includes:

- Public comment period wherein grantees and the public can review draft grant guidelines
- Staff outreach to grantees, grantmaking peers, and CAC panelists to gather feedback
- Analyzing and incorporating changes from surveys on CAC's grants processes

In April, we will ask the Board to approve Project Support 2027 guidelines. CAC will launch the program in May, with an application deadline in late June.

Other Grants

Neighborhood Connections has signed its 2026 grant agreement. For the 13th year, CAC is co-funding resident-led arts and cultural projects in Cleveland and East Cleveland through a grant to Neighborhood Connections. The first application cycle for Action Grants closes on Monday, February 9, and there are plans for a second round in the fall.

Assembly for the Arts has signed its 2026 Support for Artists grant agreement and is working to establish key benchmarks and deliverables for the grant. An artist advisory committee will continue to inform Assembly's work in 2026.

SMU DataArts and CAC have entered into a grant agreement for 2026. CAC met with DataArts in January as the research nonprofit continues to share its new data reports. Our investment in this data collection platform benefits CAC by enabling our agency to measure the impact that the nonprofits we fund have in our community.

2. COMMUNICATIONS

CAC Messaging and Brand Refresh. In 2026, CAC will build out and begin to implement a two-year communications plan, with a focus on refreshed messaging and branding elements that reinforce CAC's purpose and impact (see contract list at the end of the packet). Building from a set of recommendations developed in 2025, staff will use ongoing communications tactics (such as our website and annual report) as well as new tools to tell CAC's story and share the benefit of public funding for nonprofit arts and culture.

Focus on CAC Grant Recipients. Throughout the year, CAC will promote and bring more visibility to our grant recipients. Stories will highlight grantees and direct readers to the ClevelandArtsEvents.com website. Media partnership with Fresh Water Cleveland and other partners will help CAC continue to reach thousands of residents and visitors and to connect them to the CAC-funded activities taking place across Cuyahoga County.

Media Placements. 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 grantmaking:

- [Spice of life: Cuyahoga Arts & Culture grant recipients stress variety in their events](#) – Fresh Water Cleveland (December 11, 2025)
- [Cuyahoga Arts and Culture awards \\$12.9M in grants | Philanthropy | clevelandjewishnews.com](#) – Cleveland Jewish News (December 19, 2025)

3. EFFECTIVE TEAMWORK AND OPERATIONS

Connecting with Community and Building Our Capacity

CAC staff presented at or participated in the following workshops, peer groups, and trainings:

- Creative Ohio Regional Directors, Jill Paulsen
- Greater Cleveland Interfaith Alliance: Panelist for Funding Opportunities for Faith-Based and Community-Based Organizations, Maya Curtis
- Heights Arts Board Retreat presentation on health of local arts nonprofits, Jill Paulsen
- Urban Arts Coalition National Directors, Jill Paulsen

FINANCIAL UPDATE

2025 Unaudited Financials

Revenue. Total tax revenue for 2025 was \$18,968,808. Tax revenue for the year was \$1,049,558 (5.86%) above budget. Interest revenue was \$533,794, 11% below budget. This is a result of declining interest rates.

Revenue Trends. Year-over-year unit sales of cigarettes at the wholesale level in 2025 decreased by 3.54% from FY2024. The three-year rolling average of unit sales decrease was 7.7%.

Expenditure. Final, unaudited expenditures for FY25 were \$12,251,625, ending the year \$166,059 under budget.

Annual Audit. The Local Government Services division of the Ohio Auditor of State began work on CAC's GAAP conversion for 2025 in early January and should finish the conversion in March.

2026 Financials YTD

Revenue. Tax revenue through January was \$1,481,869. This is \$195,631 (11.7%) below budget. The units taxed decreased 18.6% compared to January 2025. Interest revenue through January was \$61,632.

Expenditure. The majority of CAC's budget is comprised of grants which were approved by the Board in 2025. These grants are accrued at the beginning of the year and recognized on the balance sheet. Non-grant expenditures through January were \$97,857.

Investments. As of January 31, CAC funds were invested as follows:

STAR Ohio: \$5,160,073 (yield 3.82%)

RedTree Investment Group: \$13,383,139 (yield 3.96%)

Cuyahoga Arts & Culture				
Through 12/31/2025				
	Actual YTD	Budget YTD	\$ Over/Under Budget	% of Budget
Revenue				
Excise Tax	\$ 18,968,808	\$ 17,919,250	\$ 1,049,558	105.86%
Interest	\$ 533,794	\$ 600,000	\$ (66,206)	88.97%
Other revenue	\$ 35,000	\$ 26,000	\$ 9,000	134.6%
Total Revenue	\$ 19,537,602	\$ 18,545,250	\$ 992,352	105.35%
Expenditures				
Salaries and Benefits	\$ 803,301	\$ 821,261	\$ (17,960)	97.8%
Grantmaking Expenses	\$ 45,046	\$ 65,000	\$ (19,954)	69.3%
Grants**	\$ 11,244,372	\$ 11,325,847	\$ (81,475)	99.3%
Facilities, Supplies	\$ 56,732	\$ 65,275	\$ (8,543)	86.9%
Professional Fees	\$ 100,897	\$ 139,001	\$ (38,104)	72.6%
Depreciation	\$ 1,276	\$ 1,300	\$ (24)	
Total Expenditures	\$ 12,251,625	\$ 12,417,684	\$ (166,059)	98.7%
Net Ordinary Revenue	\$ 7,285,977	\$ 6,127,566	\$ 1,158,411	

** Outstanding 2025 grant obligations are on the balance sheet.

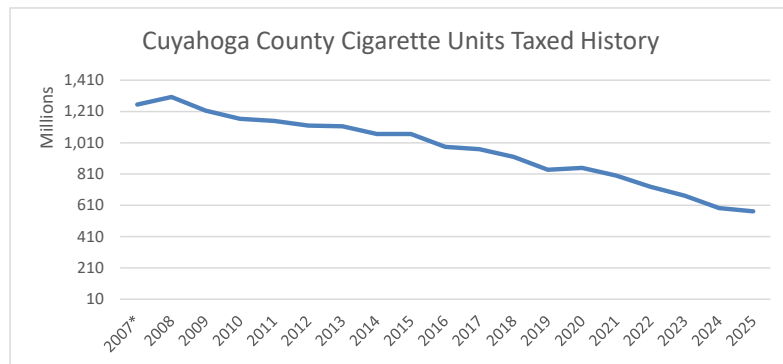
Non-grant cash disbursements Y	\$ 1,007,253	\$ 1,091,837	\$ (84,584)
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Cuyahoga Arts and Culture
Balance Sheet
As of December 31, 2025

	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
KeyBank	\$ 33,471
RedTree (U.S.Bank)	\$ 13,337,788
Star Ohio	\$ 3,910,645
Total for Bank Accounts	\$ 17,281,904
Accounts Receivable	
11000 Accounts Receivable	\$ 1,783,146
Total for Accounts Receivable	\$ 1,783,146
Other Current Assets	
12100 Prepaid Expenses	\$ 6,845
Total for Other Current Assets	\$ 6,845
Total for Current Assets	\$ 19,071,895
Fixed Assets	
15000 Furniture and Equipment	\$ 7,783
17000 Accumulated Depreciation	\$ (3,050)
Total for Fixed Assets	\$ 4,733
Total for Assets	\$ 19,076,628
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable	\$ 3,026
Payroll Liabilities	\$ 12,191
24200 GOS Grants	\$ 894,954
24300 PS and CH Grants	\$ 438,568
24400 SFA and Other (CC) Grants	\$ 56,500
Total Other Current Liabilities	\$ 1,405,239
Total Current Liabilities	\$ 1,405,239
Total Liabilities	\$ 1,405,239
Equity	
32000 General Fund	\$ 10,385,412
Net Income	\$ 7,285,977
Total Equity	\$ 17,671,389
TOTAL LIABILITIES AND EQUITY	\$ 19,076,628

CIGARETTE TAX RECEIPTS FY 24 VS FY 25 YTD					Per Unit Comparison		
Month	2024	2025	2025 \$VAR	24/25 % VAR \$	Units 2024	Units 2025	24/25 % VAR
JANUARY	\$ 720,680.19	\$ 779,850	\$ 59,170	8.2%	48,045,346	51,990,000	8.2%
FEBRUARY	\$ 585,197.39	\$ 944,786	\$ 359,588	61.4%	39,013,159	26,993,877	-30.8%
MARCH	\$ 601,562	\$ 1,501,604	\$ 900,042	149.6%	40,104,135	42,902,970	7.0%
APRIL	\$ 762,671	\$ 2,090,165	\$ 1,327,494	174.1%	50,844,755	59,718,999	17.5%
MAY	\$ 823,926	\$ 1,834,470	\$ 1,010,545	122.6%	54,928,378	52,413,441	-4.6%
JUNE	\$ 1,302,380	\$ 3,005,148	\$ 1,702,767	130.7%	86,825,348	85,861,361	-1.1%
JULY	\$ 274,154	\$ 580,403	\$ 306,250	111.7%	18,276,912	16,582,956	-9.3%
AUGUST	\$ 798,357	\$ 1,635,885	\$ 837,528	104.9%	53,223,783	46,739,577	-12.2%
SEPTEMBER	\$ 762,716	\$ 1,643,755	\$ 881,039	116%	50,847,755	46,964,432	-7.6%
OCTOBER	\$ 755,751	\$ 1,630,737	\$ 874,987	116%	50,383,384	46,592,499	-7.5%
NOVEMBER	\$ 659,755	\$ 1,538,858	\$ 879,102	133%	43,983,693	43,967,361	-0.04%
DECEMBER	\$ 842,362	\$ 1,783,146	\$ 940,784	112%	56,157,483	50,947,041	-9.28%
TOTALS	\$ 8,889,512	\$ 18,968,808	\$ 10,079,296	256.8%	592,634,131	571,674,515	-3.54%

Historical Unit Sales of Cigarettes for Cuyahoga County				
Year	Actual	Units	Annual Change	3 year average
2007	\$ 18,815,996	1,254,399,737		
2008	\$ 19,540,480	1,302,698,647	3.85%	
2009	\$ 18,222,183	1,214,812,200	-6.75%	
2010	\$ 17,456,610	1,163,773,972	-4.20%	
2011	\$ 17,241,240	1,149,415,970	-1.23%	-4.06%
2012	\$ 16,791,300	1,119,420,000	-2.61%	-2.68%
2013	\$ 16,719,606	1,114,640,400	-0.43%	-1.42%
2014	\$ 15,984,716	1,065,647,719	-4.40%	-2.48%
2015	\$ 15,986,647	1,065,776,471	0.01%	-1.60%
2016	\$ 14,767,137	984,475,779	-7.63%	-4.00%
2017	\$ 14,533,031	968,868,731	-1.59%	-3.07%
2018	\$ 13,799,929	919,995,234	-5.04%	-4.75%
2019	\$ 12,552,790	836,852,635	-9.04%	-5.22%
2020	\$ 12,732,464	848,830,953	1.43%	-4.22%
2021	\$ 12,009,236	800,615,733	-5.68%	-4.43%
2022	\$ 10,931,382	728,758,800	-8.98%	-4.41%
2023	\$ 10,083,086	672,205,752	-7.76%	-7.47%
2024	\$ 8,889,512	592,634,131	-11.84%	-9.52%
2025	\$ 18,968,808	571,674,515	-3.54%	-7.71%



Cuyahoga Arts & Culture				
Through 1/31/2026				
	Actual YTD	Budget YTD	\$ Over/Under Budget	% of Budget
Revenue				
Excise Tax	\$ 1,481,869	\$ 1,677,500	\$ (195,631)	88.34%
Interest	\$ 61,632	\$ 58,000	\$ 3,632	106.26%
Other revenue	\$ -	\$ -	\$ -	
Total Revenue	\$ 1,543,501	\$ 1,735,500	\$ (191,999)	88.94%
Expenditures				
Salaries and Benefits	\$ 59,282	\$ 70,586	\$ (11,304)	84.0%
Grantmaking Expenses	\$ 23,776	\$ 28,892	\$ (5,116)	82.3%
Grants**	\$ 12,899,717	\$ 12,907,977	\$ (8,260)	99.9%
Facilities, Supplies	\$ 11,495	\$ 5,594	\$ 5,901	205.5%
Professional Fees	\$ 3,303	\$ 11,382	\$ (8,079)	29.0%
Depreciation	\$ -	\$ -	\$ -	
Total Expenditures	\$ 12,997,574	\$ 13,024,431	\$ (26,857)	99.8%
Net Ordinary Revenue	\$ (11,454,072)	\$ (11,288,931)	\$ (165,141)	

** Outstanding 2025 and 2026 grant obligations are on the balance sheet.

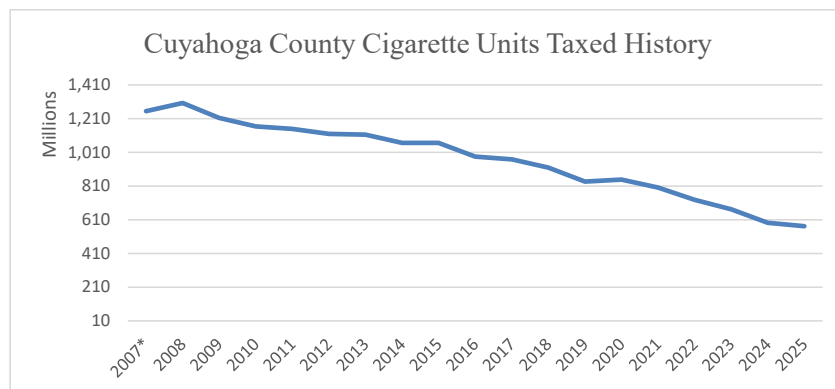
Non-grant cash disbursements YTD	\$ 97,857	\$ 116,454	\$ (18,597)
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Cuyahoga Arts and Culture
Balance Sheet
As of January 31, 2026

	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
KeyBank	\$ 26,204
RedTree (U.S.Bank)	\$ 13,383,139
Star Ohio	\$ 5,160,073
Total for Bank Accounts	\$ 18,569,416
Accounts Receivable	
11000 Accounts Receivable	\$ 1,481,869
Total for Accounts Receivable	\$ 1,481,869
Other Current Assets	
12100 Prepaid Expenses	\$ -
Total for Other Current Assets	\$ -
Total for Current Assets	\$ 20,051,285
Fixed Assets	
15000 Furniture and Equipment	\$ 7,783
17000 Accumulated Depreciation	\$ (3,050)
Total for Fixed Assets	\$ 4,733
Total for Assets	\$ 20,056,019
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable	\$ -
Payroll Liabilities	\$ 3,318
24200 GOS Grants	\$ 12,093,263
24300 PS and CH Grants	\$ 1,135,621
24400 SFA and Other Grants	\$ 606,500
Total Other Current Liabilities	\$ 13,838,702
Total Current Liabilities	\$ 13,838,702
Total Liabilities	\$ 13,838,702
Equity	
32000 General Fund	\$ 17,671,389
Net Income	\$ (11,454,072)
Total Equity	\$ 6,217,317
TOTAL LIABILITIES AND EQUITY	\$ 20,056,019

CIGARETTE TAX RECEIPTS FY 25 VS FY 26 YTD					Per Unit Comparison		
Month	2025	2026	2026 \$VAR	25/26 % VAR \$	Units 2025	Units 2026	25/26 % VAR
JANUARY	\$ 779,850.00	\$ 1,481,869	\$ 702,019	90%	51,990,000	42,339,121	-18.6%
FEBRUARY	\$ 944,785.71		\$ (944,786)	-100%		-	
MARCH	\$ 1,501,604		\$ (1,501,604)	-100%		-	
APRIL	\$ 2,090,165		\$ (2,090,165)	-100%		-	
MAY	\$ 1,834,470		\$ (1,834,470)	-100%		-	
JUNE	\$ 3,005,148		\$ (3,005,148)	-100%		-	
JULY	\$ 580,403		\$ (580,403)	-100%		-	
AUGUST	\$ 1,635,885		\$ (1,635,885)	-100%		-	
SEPTEMBER	\$ 1,643,755		\$ (1,643,755)	-100%		-	
OCTOBER	\$ 1,630,737		\$ (1,630,737)	-100%		-	
NOVEMBER	\$ 1,538,858		\$ (1,538,858)	-100%		-	
DECEMBER	\$ 1,783,146		\$ (1,783,146)	-100%		-	
TOTALS	\$ 18,968,808	\$ 1,481,869	\$ (17,486,939)	9.5%	51,990,000	42,339,121	-18.56%

Historical Unit Sales of Cigarettes for Cuyahoga County				
Year	Actual	Units	Annual Change	3 year average
2007	\$ 18,815,996	1,254,399,737		
2008	\$ 19,540,480	1,302,698,647	3.85%	
2009	\$ 18,222,183	1,214,812,200	-6.75%	
2010	\$ 17,456,610	1,163,773,972	-4.20%	
2011	\$ 17,241,240	1,149,415,970	-1.23%	-4.06%
2012	\$ 16,791,300	1,119,420,000	-2.61%	-2.68%
2013	\$ 16,719,606	1,114,640,400	-0.43%	-1.42%
2014	\$ 15,984,716	1,065,647,719	-4.40%	-2.48%
2015	\$ 15,986,647	1,065,776,471	0.01%	-1.60%
2016	\$ 14,767,137	984,475,779	-7.63%	-4.00%
2017	\$ 14,533,031	968,868,731	-1.59%	-3.07%
2018	\$ 13,799,929	919,995,234	-5.04%	-4.75%
2019	\$ 12,552,790	836,852,635	-9.04%	-5.22%
2020	\$ 12,732,464	848,830,953	1.43%	-4.22%
2021	\$ 12,009,236	800,615,733	-5.68%	-4.43%
2022	\$ 10,931,382	728,758,800	-8.98%	-4.41%
2023	\$ 10,083,086	672,205,752	-7.76%	-7.47%
2024	\$ 8,889,512	592,634,131	-11.84%	-9.52%
2025	\$ 18,968,808	571,674,515	-3.54%	-7.71%
2026YTD	\$ 1,481,869	42,339,121	-18.56%	



CUYAHOGA ARTS & CULTURE

CYBERSECURITY POLICY

1. Purpose

The purpose of this policy is to establish a framework for protecting the confidentiality, integrity, and availability of Cuyahoga Arts & Culture's information systems, data, and technology resources in compliance with [R.C. §9.64](#) cybersecurity requirements.

2. Scope

This policy applies to all appointed officials, employees, contractors, vendors, and third parties who access or manage Cuyahoga Arts & Culture's technology resources, including but not limited to:

- Computers, servers, and mobile devices
- Cloud services and hosted applications
- Networks and telecommunications systems
- Sensitive or confidential data (e.g., financial, health-related, or other protected records)

3. Policy Statement

Cuyahoga Arts & Culture is committed to safeguarding its information systems against cybersecurity threats and ensuring compliance with R.C. §9.64 by:

- Establishing baseline cybersecurity practices
- Providing ongoing cybersecurity practices
- Preparing for detection, response, and recovery from incidents
- Reviewing and updating cybersecurity policies annually

4. Roles and Responsibilities

- **Board of Trustees:** Approves cybersecurity policy and ensures resources are allocated
- **Fiscal Officer or designee:** Oversees policy implementation, coordinates with IT providers and legal counsel
- **IT Provider (Cuyahoga Arts & Culture's third-party provider):** Implements technical safeguards, monitors for threats, and reports incidents
- **Employees/Users:** Follow cybersecurity protocols, complete training, and report suspicious activity

5. Cybersecurity Controls

5.1 Access Control

- Require unique user IDs and strong passwords
- Enforce multi-factor authentication (MFA) for remote or administrative access
- Limit access to sensitive data on a "least privilege" basis

5.2 Network and System Security

- Maintain up-to-date firewalls, antivirus, and intrusion detection/prevention
- Apply software patches and updates within 30 days of release
- Segregate critical systems from public networks when possible

5.3 Data Protection

- Encrypt sensitive data at rest and in transit
- Regularly back up critical data and test restoration procedures
- Retain public records according to Cuyahoga Arts & Culture's records retention schedule

5.4 Incident Response

- Designate an **Incident Response Lead**
- Establish procedures for detecting, reporting, and escalating incidents
- In the event of a cybersecurity incident, notify the following parties in the manner listed:
 - **7-Day Notification to Ohio Homeland Security:** Following the discovery of a cybersecurity incident or ransomware incident, Cuyahoga Arts & Culture (through its Fiscal Officer or his/her designee) must notify the Executive Director of the Ohio Division of Homeland Security within 7 days. In practice, Cuyahoga Arts & Culture will report the incident to the Ohio Cyber Integration Center (OCIC), which is operated by Homeland Security, as they are the likely designated recipient of such reports. The "clock" for this seven-day window starts as soon as Cuyahoga Arts & Culture discovers the incident (even if the incident is still ongoing or under investigation). Cuyahoga Arts & Culture's incident response plan dictates that, as soon as the incident is confirmed and contained enough to gather basic details, the Fiscal Officer or his/her designee will prepare the 7-day report. The content of the report will include a summary of what happened, which systems or data were affected, when it was detected, and what immediate actions were taken by Cuyahoga Arts & Culture. The Fiscal Officer or his/her designee will use the reporting format or online portal prescribed by the Ohio Homeland Security Executive Director to submit this information. The Fiscal Officer will formally submit the notification. The goal is to make this notification as soon as possible, not waiting until the 7th day if information is available sooner. Early reporting can prompt state assistance or guidance that may help Cuyahoga Arts & Culture's response.
 - **30-Day Notification to Ohio Auditor of State:** Additionally, Cuyahoga Arts & Culture must notify the Auditor of State's office within 30 days of discovering the incident. This will typically take the form of a more detailed incident report, since by 30 days a fuller investigation can be completed. The Auditor of State may have a specific form or an incident reporting system (the law allows them to prescribe the manner of reporting). Cuyahoga Arts & Culture will comply by submitting the required information, which is expected to cover the nature of the incident, its impact, the steps taken to resolve it, and any ongoing remediation or improvements. The Fiscal Officer or his/her designee will compile this report and coordinate with Cuyahoga Arts & Culture's third-party IT provider and/or its administrator to ensure it is submitted on time. Cuyahoga Arts & Culture will strive to file this report well *before* the 30-day deadline if possible, providing updates to its third-party provider and/or its administrator as new information emerges. Timely reporting to the Auditor of State is not only a legal duty but also beneficial – it allows the Auditor to offer any support or include the incident in their oversight processes, and it demonstrates Cuyahoga Arts & Culture's transparency and diligence in handling the matter.
 - **Any other parties required by law.**

- Conduct a post-incident review and update policies as needed
- Establish procedures for the repair and subsequent maintenance of infrastructure after a cybersecurity incident

5.5 Training and Awareness

- Require all employees to complete cybersecurity awareness training annually
- Provide role-specific training for IT administrators and staff handling sensitive data

5.6 Vendor and Third-Party Management

- Require vendors to comply with Cuyahoga Arts & Culture's cybersecurity standards
- Maintain contracts with cybersecurity clauses and breach notification requirements

6. Compliance and Review

- This policy will be reviewed annually and updated to reflect changes in technology, law, and organizational needs
- Third-party IT providers must submit evidence of compliance to the administrator annually

7. Enforcement

Violations of this policy may result in disciplinary action up to and including termination of employment or contract, as well as potential civil and criminal penalties in accordance with applicable law.

8. Effective Date

This implementation of technical and training requirements must be completed no later than **June 30, 2026**.

9. No Ransom Payments Without Board of Trustee Approval

O.R.C. § 9.64(B) explicitly provides that if Cuyahoga Arts & Culture experiences a "ransomware incident," Cuyahoga Arts & Culture is not permitted to pay or comply with the ransom demand unless the Board of Trustees votes to approve the payment via a resolution or ordinance declaring it to be in Cuyahoga Arts & Culture's best interest.

Contractor	Amount	Purpose	Term	Requires Board Approval
Ohio Auditor of State	\$6,400	To perform GAAP conversion for FY2025.	1/1/2026 - 12/31/2026	N
Elizabeth Russell, LLC	Up to \$20,000	Communications support. Implement 2025 plan.	3/1/2026 - 12/31/2026	Y

** contracts valued more than \$5,000 will be reported.