Regular Meeting of the
Cuyahoga Arts & Culture Board of Trustees

Cleveland Public Library - Main Branch, Louis Stokes Wing
2nd Floor Learning Commons
325 Superior Avenue, Cleveland, OH 44114
Wednesday, September 16 - 4:00 pm

1. **Opening of the Meeting**
   a. Call to Order
   b. Roll Call
   c. **Action:** Motion to approve April 15, 2026 regular meeting minutes
   d. **Action:** Motion to approve August 26, 2026 special meeting minutes

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

3. **Executive Director's Update**

4. **Connect with Culture** – Zygote Press

5. **Finance and Administrative Items**
   a. Finance Report
   b. **Action:** Policy Updates
      i. Employee Manual – Remote Work Policy – update
      ii. Employee Expense and Travel Reimbursement Policy – update
      iii. Panelist Reimbursement and Compensation Policy – revoke
      iv. Ethics Policy – language defining "family member" – update
   c. **Action**: 2027 Board meeting schedule

6. **Grantmaking Items**
   a. Preview of 2027 Grantmaking

7. **Public Comment on CAC Business**

8. **Adjourn**

Next Regular Meeting: November 18, 2026 - 4:00 pm

cuyahoga
arts & culture
strengthening community

Minutes of the Annual Meeting of the Board of Trustees
Wednesday, April 15, 2026

A meeting of the Cuyahoga Arts & Culture (CAC) Board of Trustees was called to order at 4:08 pm at the Cleveland Public Library - Main Branch, Louis Stokes Wing, 2nd Floor 325 Superior Avenue, Cleveland, OH 44114.

The roll call showed that Trustees Blakemore, DiCosimo, Isenhart and Johnson Thomas were present. It was determined that there was a quorum. Trustee Vernaci was absent.

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

1. SWEARING IN OF TRUSTEES

Trustee Dan Blakemore was reappointed, and Dr. Shenice Johnson Thomas was appointed to serve three-year terms ending on March 31, 2029, by Cuyahoga County Council. Trustee Isenhart administered the oath of office to Daniel Blakemore and Shenice Johnson Thomas who each swore to honestly, faithfully, and impartially perform their duties while serving as trustees of Cuyahoga Arts & Culture.

2. APPROVAL OF MINUTES

Action: To approve the minutes of the February 11, 2026 Board of Trustees meeting.
Motion by – Trustee Blakemore
Second by – Trustee DiCosimo

Vote: To approve the minutes of the February 11, 2026 Board of Trustees meeting.

Ayes: Blakemore, DiCosimo, Isenhart and Johnson Thomas

The motion carried.

3. ELECTION OF OFFICERS

Trustee DiCosimo presented the slate of officers for 2026 with Trustee Karolyn Isenhart as President, Trustee Daniel Blakemore as Vice President, and Trustee Leonard DiCosimo, as Secretary.

Action: To approve the slate of officers: Trustee Isenhart as President, Trustee Blakemore as Vice President, and Trustee DiCosimo as Secretary.

Motion by – Trustee DiCosimo
Second by – Trustee Johnson Thomas

Vote: To approve slate of officers: Trustee Isenhart as President, Trustee Blakemore as Vice President, and Trustee DiCosimo as Secretary.

Ayes: Blakemore, DiCosimo, Isenhart, Johnson Thomas

The motion carried.

4. PUBLIC COMMENT ON MEETING AGENDA ITEMS

There was no public comment on today's agenda.

5. EXECUTIVE DIRECTOR'S REPORT

Ms. Paulsen thanked everyone for joining her and the Board. Ms. Paulsen's remarks can be found in the board materials on page 5.

6. CONNECT WITH CULTURE

Ms. Maya Curtis, CAC grants manager, introduced the grantee Renovare Music. The grantee provided the Board with an overview of their work and performed several pieces at the meeting.

7. FINANCE AND GENERAL BUSINESS

Finance Report

Ms. Meg Harris, CAC's director of administration, stated that tax revenue through March was $4,162,016 which is $85,484 (2%) below budget. She added that on a per unit rate of comparison, the sale of cigarettes at the whole sale level is 2.44% lower than the first quarter of 2025. She stated interest revenue was $139,510 and that non-grant expenses through March were $262,072, which is slightly under budget due to timing of payments. Ms. Harris also provided an update on the status of the 2025 audit.

Appointment of members of the Audit and Finance Advisory Committee

Ms. Paulsen said the purpose of this advisory committee is to ensure CAC has proper financial controls and policies in place and that its investments achieve CAC's objectives while complying with the Investment Policy. She requested the Board reappoint current members of the Audit and

Finance Advisory Committee to continued one-year terms: Meghann Marnecheck and Board member Gina Vernaci. She also asked that the Board appoint new committee members Maya Claytor and Robin Johnson, who together bring excellent nonprofit and public sector experience.

Action: To appoint members to the audit and finance advisory committee for the period of April 1, 2026 – March 31, 2027: Maya Claytor, Robin Johnson, Meghann Marnecheck, and Gina Vernaci.

Motion by – Trustee DiCosimo
Second by – Trustee Blakemore

Vote: To appoint members to the audit and finance advisory committee for the period of April 1, 2026 – March 31, 2027: Maya Claytor, Robin Johnson, Meghann Marnecheck, and Gina Vernaci.

Ayes: Blakemore, DiCosimo, Isenhart, Johnson Thomas

The motion carried.

Public Records Manager Designee

Ms. Paulsen asked the Board to appoint Meg Harris and Laura Mormino to be Public Records Manager Designees. Ms. Harris and Ms. Mormino will complete the annual training in the coming months.

Action: to approve Meg Harris and Laura Mormino as the agency's Public Records Manager Designees.

Motion by – Trustee DiCosimo
Second by – Trustee Johnson Thomas

Vote: To approve Meg Harris and Laura Mormino as the Public Records Manager Designees for CAC.

Ayes: Blakemore, DiCosimo, Isenhart, Johnson Thomas

The motion carried.

8. BOARD ACTION – GRANTMAKING

Approval of the 2027 Project Support Grant Guidelines

Ms. Curtis and Mr. Jake Sinatra, CAC's director of grantmaking strategy and communications, provided the Board with an overview of the 2027 Project Support Grant Guidelines. There were no policy updates to Guidelines. The following updates are recommended to improve the program for applicants, panelists, and staff:

- Simplified the **application budget** by inviting applicants to complete a budget template or use their own desired format.
- Transition to a **new online application and reporting system**, a module of CAC's current grant management system, to improve the process for applicants and staff.
- **Reduced and simplified** application responses and requirements, wherever possible.

Action: To approve the 2027 Project Support Grant Guidelines.
Motion by – Trustee Johnson Thomas
Second by – Trustee Blakemore

Discussion:

- How often do staff evaluate the project support program?
  - Project Support is evaluated annually.

- Are there any concerns that the new budget table won't be completed correctly?
  - The change for 2027 creates a framework template embedded in the application. If applicants do not complete it correctly, providing a clear project budget, that will be considered as part of the panel process.

- What portion of a project support grant can be matched with in-kind support and has it increased?
  - Project support grants can be matched with up to 50% of in-kind donations. This is an increase over previous years when the 50% match applied to grants up to $5,000.

- What is the timing of the panel review?
  - Panel review takes place in late September or early October.

Vote: To approve the 2027 Project Support Grant Guidelines.

Ayes: Blakemore, DiCosimo, Isenhart, Johnson Thomas

The motion carried.

9. PUBLIC COMMENT ON CAC BUSINESS

There was no public comment.

ADJOURNMENT

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

Vote: all Ayes.

The motion carried. The meeting was adjourned at 4:54 pm.

Attest:

Leonard DiCosimo, Secretary, Board of Trustees

Minutes of the Special Meeting of the Board of Trustees
Board Retreat
August 26, 2026

A special meeting of the Cuyahoga Arts & Culture (CAC) Board of Trustees was called to order at 3:02 p.m. at BAYarts, 28795 Lake Road, Bay Village, OH 44140

The roll call showed Trustees Blakemore, DiCosimo, Isenhart, Johnson Thomas and Vernaci were present.

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

Discussed were the agenda items below:

a. Launch of Board Portal to access Board Materials
b. Distribution and completion of Conflict-of-Interest forms for 2027 grants
c. Finance Update through July 31, 2026 (see attached)
d. CAC Timeline: Key Dates for 2026-27 review and discussion

ADJOURNMENT

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

Vote: all Ayes. The motion carried. The meeting was adjourned at 5:41 pm.

Attest:

____
Leonard DiCosimo, Secretary, Board of Trustees

Executive Director's Report

September 16, 2026

Welcome to Cuyahoga Arts & Culture's September 16th Board meeting.

We're coming off a busy summer filled with hundreds of CAC-funded events, from street festivals to summer camps to productions in the parks. At our agency, the team is focused on stewarding the 300+ grants and building relationships with the nonprofits we fund. I commend the team for the work it's done to launch our 2027 Project Support application, provide hours of personalized technical assistance, and now begin the written panel review process. At today's meeting, you'll receive a preview of the grant recommendations we will ask this Board to approve in November.

Please take a moment to review the Staff Report. Note the preview of 2027 grantmaking, focused on CAC's core grant programs: General Operating Support and Project Support. The Board will be asked to approve these grants at its November meeting. We anticipate 2027 grant recommendations for our core programs to be consistent with 2026, in terms number of grants and total grantmaking amount, in line with our strategy to provide steady funding to the nonprofit arts community.

Action items at today's meeting are administrative in nature. See a brief memo on regular updates to our employee manual and agency policies.

Finally, I thank my teammates for planning an excellent team retreat earlier this summer. In addition to visits to two grant recipients, we spent time planning for new ways to collect and use data. And we discussed what we've learned eight months into our streamlined and open approach to supporting the arts and culture nonprofit community. These discussions, alongside the Board's own retreat, will inform our ongoing work.

I appreciate your attention to matters before the Board today.

Respectfully,

Jill Paulsen
Executive Director

Updates from CAC Staff

September 16, 2026

Each year, CAC staff develops a work plan that is grounded in our Mission, Vision & Values to provide equitable grant distributions to arts and culture organizations of all sizes. In 2026, we are using 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 regular Board meeting in April.

1. GRANTMAKING

Core Grants: General Operating Support and Project Support

Mid-year reports for 2026 General Operating Support grantees awarded more than $20,000 have been submitted to CAC. Staff reviewed the reports, assessed grantees' progress toward their self-directed goals, and issued payments accordingly.

2026 Project Support grants are ongoing, with staff issuing advance payments and reviewing reports throughout the year as projects take place. To date, more than 40 Project Support grantees have completed their 2026 projects and submitted their final reports; the remaining projects are still in progress. CAC has also held three group report-out sessions for Project Support grantees this year, and staff also met individually with grantees who chose to complete a one-on-one report-out with their grant manager.

The team continues to support grantees, process grantee reports and payments, and look for ways to improve grant processes as we begin planning for 2028.

2027 Grantmaking Preview

In 2027, CAC will continue its core grants: **General Operating Support** and **Project Support**. General Operating Support is in the first year of a two-year cycle and did not accept applications this year.

Project Support welcomed applications from both new and returning applicants. Upon the June 25 application deadline, CAC received 173 eligible applications for 2027 Project Support totaling $1,051,651 in requested grant dollars. The team has recruited a diverse group of 38 arts and cultural professionals from across the country to serve as panelists who will review, score, and provide comments on the applications. The team has created a handbook, training materials, and hosted a workshop for panelists to support a strong understanding of CAC's process and funding criteria.

Staff continue to navigate merging our grant management systems fully into one unified platform (Akoya) and successfully launched the panel review process on the new platform in early September. Staff continue to support current 2026 Project support grantees and the Project Support panel review process, which will be completed by September 30.

2027 Grant Programs – <u>Eligible</u> Applicant Summary

2027 General Operating Support *(recommended for grant year 2 of 2)*	150
2027 Project Support *(currently under review by panel)*	173
Total Eligible Applicants	**323**

**19 of the 173 Project Support applicants are first-time applicants.*

Panel Review Process: 38 arts and culture professionals from 20 states across the U.S. have been recruited to serve as panelists who will evaluate applications to our Project Support grant program. All panelists have been trained and are reviewing applications online. All applicants receive detailed feedback from panelists via their grant manager after the process is complete.

Other Grants

Neighborhood Connections closed its second application cycle for Action Grants on August 31. The first round of co-funded grants was announced in May, when Neighborhood Connections approved $343,788 in grants to support 102 projects in Cleveland and East Cleveland, 30 of which were co-funded by CAC.

Assembly for the Arts received 442 applications for its Creative Impact Fund, a more than 21% increase from last year. The growth in the applicant pool shows that the interest in unrestricted funding opportunities remains high for artists and creatives across Cuyahoga County. A diverse panel of artists, arts administrators and community leaders will evaluate the applications, and applicants will be notified of the panel's decisions in November.

Additionally, the Boost Fund is on track to support a total of 144 artists across three funding cycles. Assembly for the Arts received 485 applications in Cycle 1, a 23% increase from Cycle 1 in 2025. The application window for Cycle 2 of the Boost Fund closed on August 24, and applications for Cycle 3 will be accepted from October 21 through November 19.

2. COMMUNICATIONS

CAC Messaging and Brand Refresh

Staff continue to implement a two-year communications plan, with a focus on messaging and branding elements that reinforce CAC's purpose and impact. With the release of the 2026-27 Report to the Community, CAC launched an updated logo and tagline: Public Funding. Strong Nonprofits. This refresh emphasizes the power of public investment in our arts & culture nonprofits.

CUYAHOGA
ARTS & CULTURE
Public funding. Strong nonprofits.

Annual Report

Cuyahoga Arts & Culture's 2026-27 Report to the Community was released in June in a digital and print format. The report was shared with over 1,400 community stakeholders and highlighted the work that is made possible through public funding. The online report is available at 2025report.cacgrants.org.

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:

- Applications are open for Cuyahoga Arts & Culture 2027 Project Support Grants – FreshWater Cleveland (May 11, 2026)
- In Cleveland, Smokers Are Helping to Keep the Arts Alive - The New York Times (May 12, 2026)
- New reports praise Cuyahoga County public arts funding, look beyond cigarette tax - Ideastream Public Media (July 17, 2026)
- Summer's encore: Cuyahoga Arts & Culture funding helps support seasonal festivals – FreshWater Cleveland (August 17, 2026)
- Breaking the isolation: Cuyahoga Arts & Culture-funded programs support people with disabilities - FreshWater Cleveland (August 27, 2026)

3. EFFECTIVE TEAMWORK AND OPERATIONS

Team Retreat & Site Visits

In August, the full CAC staff held a one-day staff retreat to connect with one another and begin planning for our next grantmaking cycle. The day included visits with two CAC-funded organizations, Chagrin Documentary Film Festival and Valley Art Center; we thank them for hosting us.

Staff continue to prioritize connecting with CAC-funded organizations throughout the year, to meet new staff and leadership, share feedback, and to deepen relationships with the nonprofits we fund.

CAC Executive Director Recognized in Crain's 500

Jill Paulsen was named to Cleveland Magazine's Cleveland 500 list in August. Cleveland 500 recognizes "Northeast Ohio leaders who strengthen the communities and people around them, shaping the future of our region." We celebrate the recognition of Jill's thoughtful leadership, as she drives CAC's commitment to steward public funds and strengthen arts and culture nonprofits in Cuyahoga County.

Connecting with Community and Building Our Capacity

CAC staff recently presented at or participated in the following:

- 2026 State of the County with County Executive Ronayne, Jill Paulsen, Jake Sinatra
- ArtsFund (Seattle) – Annual Allocations Grant Program Panel Review, Jake Sinatra
- Arts Vote: Engaging Candidates in Your Community, Asking the Right Questions – Americans for the Arts, Maya Curtis
- Anisfield Wolf Book Award Host Committee, Maya Curtis and Jill Paulsen
- Center for Effective Philanthropy – State of Nonprofits and What Funders Should Know, Jill Paulsen
- City Arts Sector Trends Report Preview – SMU DataArts, Maya Curtis, Jill Paulsen, Jake Sinatra
- City Club of Cleveland – What is a Cultural Plan Forum, Maya Curtis, Eric Hoffman, Dayvon Nichols, Laura Mormino, Jill Paulsen
- City Club of Cleveland – Liberated Mind: Clarity, Identity, and the Conditions That Shape Us, Maya Curtis, Dayvon Nichols, Laura Mormino, Jake Sinatra
- Cleveland Arts Education Consortium – CMSD Update, Maya Curtis and Jill Paulsen
- Cleveland Leadership Center, Quality of Life presentation, Dayvon Nichols and Jill Paulsen
- Creative Ohio Regional Directors, Jill Paulsen
- Council on World Affairs - Driving Economic Growth Through Creative Industries briefing with Cuyahoga Arts and Culture and African cohort, Jill Paulsen
- FIT Technologies – Strategy Series: The Intersection of AI + Cybersecurity, Dayvon Nichols, Jake Sinatra
- Ohio Treasurer's Office – Center for Public Investment Management, Meg Harris
- OneCleveland Launch, CAC partnership, Jill Paulsen
- Philanthropy Ohio – Equity Peer Funding Group, Jill Paulsen
- Philanthropy Ohio – Mentor Learning Exchange, Dayvon Nichols
- True Impact – From Outputs to Outcomes: Practical Impact Measurement for Foundations, Eric Hoffman
- Urban Arts Coalition Communication Cohort, Laura Mormino
- Urban Arts Coalition National Directors, Jill Paulsen

FINANCIAL UPDATE

2026 YTD

Revenue. Tax revenue through August 31 was $12,372,895. This is $25,138 (.2%) below estimate YTD. Interest revenue through August was $404,554. The yield on investments, while still strong, is approximately .5% less than it was a year ago.

Revenue Trends. Year-over-year unit sales of cigarettes at the wholesale level have decreased by 7.75% over the same period in 2025. The three-year rolling average of unit sales decrease is currently 7.71%.

Expenditure. The majority of CAC's budget is comprised of grants which were approved in 2025. These grants are accrued at the beginning of the year and recognized on the balance sheet. Non-grant expenditures through August were $689,032, tracking $73,120 below budget primarily due to timing of payments.

Investments. As of August 31, CAC investment account balances are as follows:

- STAR Ohio: $3,771,980 (yield 3.88%)
- RedTree Investment Group: $13,647,869 (yield 3.94%)

2025 Audit

The financial compilation for FY25 was completed at the end of May. The audit is largely complete; we are awaiting its release by the Ohio Auditor of State.

Audit and Finance Advisory Committee

The Audit and Finance Advisory Committee met on June 8. The committee reviewed the Committee Charter and Internal Financial Controls Policy and Procedures. There were minor recommended changes to the Employee Travel and Expense Reimbursement Policy as well as the staff recommendation to eliminate the Panelist Travel Reimbursement and Compensation Policy since all panels are now held online. A summary of updates and both documents are included in the Board materials.

Cuyahoga Arts & Culture				
Through 8/31/26				
	Actual YTD	Budget YTD	$ Over/Under Budget	% of Budget
Revenue				
Excise Tax	$ 12,372,895	$ 12,398,033	$ (25,138)	99.80%
Interest	$ 404,554	$ 385,633	$ 18,921	104.91%
Other revenue	$ 25,000	$ 25,000	$ -	100.00%
Total Revenue	$ 12,802,449	$ 12,808,666	$ (6,217)	99.95%
Expenditures				
Salaries and Benefits	$ 547,106	$ 565,400	$ (18,295)	96.8%
Grantmaking Expenses	$ 34,896	$ 53,300	$ (18,404)	65.5%
Grants**	$ 12,846,899	$ 12,907,977	$ (61,078)	99.5%
Facilities, Supplies	$ 39,318	$ 51,665	$ (12,347)	76.1%
Professional Fees	$ 67,712	$ 91,787	$ (24,075)	73.8%
Depreciation	$ -	$ -	$ -	
Total Expenditures	$ 13,535,931	$ 13,670,129	$ (134,198)	99.0%
Net Ordinary Revenue	**$ (733,482)**	**$ (861,463)**	**$ 127,981**	

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

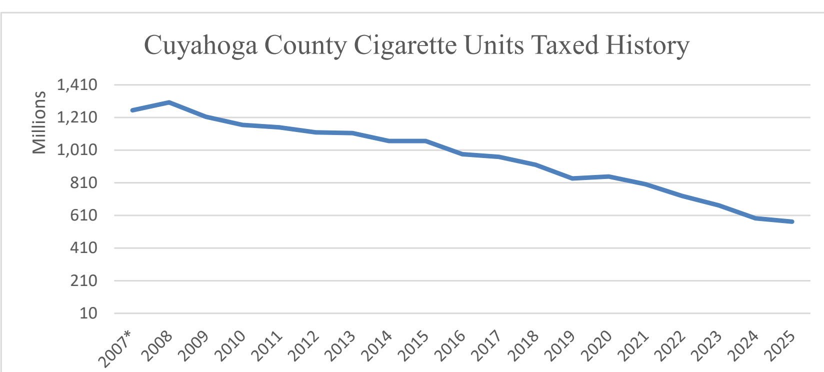
Non-grant cash disbursements YTD	$ 689,032	$ 762,152	$ (73,120)

Balance Sheet
Cuyahoga Arts and Culture
As of August 31, 2026

		Total
Assets		
Current Assets		
Bank Accounts		
KeyBank	$	140,832
RedTree (U.S.Bank)	$	13,647,869
Star Ohio	$	3,771,980
Total for Bank Accounts	**$**	**17,560,680**
Accounts Receivable		
11000 Accounts Receivable	$	1,974,180
Total for Accounts Receivable	**$**	**1,974,180**
Other Current Assets	$	-
Total for Current Assets	**$**	**19,534,860**
Fixed Assets	$	4,733
Total for Assets	**$**	**19,539,593**
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 Accounts Payable	$	-
Total for Accounts Payable	**$**	**-**
Other Current Liabilities		
21000 Unearned Revenue	$	-
24000 Payroll Liabilities	$	6,965
24200 GOS Grants	$	1,582,641
24300 PS Grants	$	584,870
24400 SFA	$	400,000
24450 2026 Resident Led	$	26,250
Total for Other Current Liabilities	**$**	**2,600,726**
Total for Current Liabilities	**$**	**2,600,726**
Total for Liabilities	**$**	**2,600,726**
Equity		
32000 General Fund	$	17,672,349
Net Income	$	(733,482)
Total for Equity	**$**	**16,938,867**
Total for Liabilities and Equity	**$**	**19,539,593**

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	$ 1,481,869.23	$ 702,019	90%	51,990,000	42,339,121	-18.6%
FEBRUARY	$ 944,785.71	$ 1,441,677.05	$ 496,891	53%	26,993,877	41,190,773	52.6%
MARCH	$ 1,501,604	$ 1,238,469	$ (263,135)	-18%	42,902,970	35,384,836	-17.5%
APRIL	$ 2,090,165	$ 1,654,714	$ (435,451)	-21%	59,718,999	47,277,529	-20.8%
MAY	$ 1,834,470	$ 1,482,022	$ (352,448)	-19%	52,413,441	42,343,494	-19.2%
JUNE	$ 3,005,148	$ 2,558,615	$ (446,532)	-15%	85,861,361	73,103,296	-14.9%
JULY	$ 580,403	$ 541,348	$ (39,055)	-7%	16,582,956	15,467,098	-6.7%
AUGUST	$ 1,635,885	$ 1,974,180	$ 338,295	21%	46,739,577	56,405,136	20.7%
SEPTEMBER	$ 1,643,755					-	
OCTOBER	$ 1,630,737					-	
NOVEMBER	$ 1,538,858					-	
DECEMBER	$ 1,783,146					-	
TOTALS	**$ 18,968,808**	**$ 12,372,895**	**$ 584**	**100.0%**	**383,203,181**	**353,511,283**	-7.75%

Historical Unit Sales of Cigarettes for Cuyahoga County				
Year	**Actual**	**Units**	**Annual Change**	**3 year average**
2007	$ 18,815,996	1254399736.667		
2008	$ 19,540,480	1302698647.333	3.85%	
2009	$ 18,222,183	1214812200.000	-6.75%	
2010	$ 17,456,610	1163773972.000	-4.20%	
2011	$ 17,241,240	1149415970.000	-1.23%	-4.06%
2012	$ 16,791,300	1119420000.000	-2.61%	-2.68%
2013	$ 16,719,606	1114640400.000	-0.43%	-1.42%
2014	$ 15,984,716	1065647718.667	-4.40%	-2.48%
2015	$ 15,986,647	1065776470.667	0.01%	-1.60%
2016	$ 14,767,137	984475778.667	-7.63%	-4.00%
2017	$ 14,533,031	968868731.333	-1.59%	-3.07%
2018	$ 13,799,929	919995233.934	-5.04%	-4.75%
2019	$ 12,552,790	836852634.667	-9.04%	-5.22%
2020	$ 12,732,464	848830952.667	1.43%	-4.22%
2021	$ 12,009,236	800615733.333	-5.68%	-4.43%
2022	$ 10,931,382	728758800.000	-8.98%	-4.41%
2023	$ 10,083,086	672205751.897	-7.76%	-7.47%
2024	$ 8,889,512	592634131.203	-11.84%	-9.52%
2025	$ 18,968,808	571674515.375	-3.54%	-7.71%
2026YTD	$ 12,372,895	353511283.454	-7.75%	-7.71%



MEMORANDUM

Date: September 16, 2026
To: CAC Board of Trustees
From: Jill Paulsen and Meg Harris
Re: Updates to CAC Policies

To ensure compliance with employment law, and to ensure that our policies conform to our practices, CAC periodically undertakes a comprehensive review of its Employee Manual. Over the past month, staff has worked with CAC employment attorney, Elaine Brown of Squire Patton Boggs, to review and update the Employee Manual for clarity, consistency, and accuracy of language.

After the review, the primary change to the Employee Manual is to streamline the Remote Work Policy. The updated policy follows.

Pending Board approval, the updated Employee Manual and Employee Travel and Expense Policy will be effective September 17, 2026.

Policy Name	Page #	Change	Policy or Notes
Remote Work (contained within Employee Manual)	14	Update to be consistent with current application of policy	This policy was written in 2020 when CAC employees began working at home due to the COVID 19 pandemic. Since then, CAC employees work in a hybrid manner, primarily at home. The policy has been streamlined and made to reflect current CAC practice. The updated policy is below.
Employee Expense and Travel Reimbursement Policy	N/A	Update to include a lower limit on requirement of receipts from $0 to $25 when not available	This policy has not been updated since 2009. Today there are times when employees are unable to request receipts for certain expense related items, such as paid parking. Additionally, sometime a receipt may be a screen shot from a phone or an e-receipt. This policy is being updated to reflect the current reality of the types of receipts which may be accessible.

			Receipts will still be required when available.
Panelist Reimbursement and Compensation Policy	N/A	Revoke/eliminate	CAC no longer has its panelists travel for panel. The honorarium compensation is included in the Panel Handbook which the Board approves routinely.
Ethics Policy	N/A	The Ohio Ethics Commission (OEC) has expanded the definition of “family member”. Updates are in bold.	“Family member” means a CAC official’s or employee’s spouse, **domestic partner**, children, and **step-children**, parents and **step-parents**, siblings, grandparents and grandchildren regardless of where they live and any other person related to a CAC official or employee by blood or marriage and residing in the same household with the official or employee, **“family member” may be construed differently as circumstances require.**

Remote Work (Updated Language/CAC Employee Manual)

CAC supports remote work where it is beneficial to CAC and consistent with CAC's operational needs. Only CAC employees who are specifically authorized to do so can work remotely. Any such arrangement is subject to change by CAC, in CAC's sole discretion, at any time and for any reason, and employees are required to be present in the office to work as directed by CAC.

CAC, on its own initiative, may identify and authorize remote work arrangements and will inform employees of this authorization in writing. Employees who request any *additional* remote work arrangement—either on an ongoing or situational basis—should make their request to their supervisor, identifying the reason, duration, and location for the requested remote work. Supervisors should keep the Director of Administration apprised of any such requests.

CAC will evaluate such additional requests on an individual basis in context, considering, in its sole discretion, operational needs, job duties, performance, the business benefit to CAC, and other relevant factors such as the demonstrated ability to effectively work remotely. If the request is granted orally, the employee must document the approval in a written communication with the supervisor (such as by email) prior to working remotely. If an employee's request is denied and the employee is unable to come into the office, then the employee may still be able to use other available leave, such as PTO and sick time, as applicable.

By working remotely, an employee affirms that the employee is able to complete their job duties from an appropriate remote location and that the employee has the appropriate equipment (including internet access) for doing so. While working remotely:

- Employees must be reachable by CAC during scheduled work hours.
- Employees must arrange personal business/family responsibilities so as not to interfere with work time. This requires that the employee not be the permanent primary caregiver for any individual during scheduled work hours. CAC may request documentation confirming this.
- Employees must comply with all CAC rules, policies, practices, and instructions, including, but not limited to, those pertaining to:
    - Work hours/schedules, pay, leave of absence, and overtime;
    - Public record requirements; and
    - CAC-owned equipment (e.g., regarding use, security, the return of equipment immediately upon request, etc.).
- Employees should consult with their supervisor or the Director of Administration regarding any equipment and supply questions. Employees are responsible for ensuring that any remote work location has adequate workspace, including internet capabilities and office furniture, and they will not be reimbursed for these items. If using personal equipment, the employee is responsible for the maintenance and repair of their equipment.

- Any alternate work location must be free of safety and fire hazards and of distractions inconsistent with an office environment. Other than injuries covered by workers' compensation, CAC is not liable for any accidents and/or injuries at the alternate work location, including but not limited to those resulting from the employee's failure to comply with all safety and health regulations or from any violation of the remote work policy.

Note that remote work under this policy does not include: (1) off-site work assignments that occur within an employee's duties or are otherwise required by CAC, such as attendance at off-site meetings; or (2) occasional remote access (consistent with that employee's authorized level of access) to perform CAC's business functions.

Any violation of this or any other CAC policy may result in a change to the remote work arrangement and/or disciplinary action including separation from employment

CUYAHOGA ARTS & CULTURE
POLICY STATEMENT

SUBJECT: **Employee Expense and Travel Reimbursement**
EFFECTIVE DATE: **June 11, 2013 (rev. 09/2026)**

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 their 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 their supervisor or 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 their 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 (FMSA) 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**~~**for all expenses in excess of $25 with itemized receipts** attached to the Travel Expense Report Form. When available from the vendor, receipts should be provided for expenses under $25.
2) The Travel Expense Report Form should be completed and submitted to your supervisor within ~~one~~ three months 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 supervisor: approve expense reports

Employee Name	Employee Signature	Date

CUYAHOGA ARTS & CULTURE
POLICY STATEMENT

SUBJECT: **Panelist Travel Reimbursement and Compensation**
EFFECTIVE DATE: June 11, 2013 (Recommend revoking this policy as travel no longer applies. Panelist compensation is noted in panel handbook.)

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 CACprocesses 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 relatedto 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

I. POLICY STATEMENT

It is the policy of Cuyahoga Arts & Culture ("CAC") to carry out its mission in accordance with the strictest ethical guidelines and to ensure that members of its Board of Trustees ("Trustees") and its employees, including its Executive Director (who is by law its fiscal officer), conduct themselves in a manner that fosters public confidence in the integrity of CAC, its processes and its accomplishments.

II. GENERAL STANDARDS OF ETHICAL CONDUCT

Trustees and employees must, at all times, abide by protections to the public embodied in Ohio's ethics laws, as found in Chapters 102 and 2921 of the Ohio Revised Code, and as interpreted by the Ohio Ethics Commission and Ohio courts. The standards set forth in this Ethics Policy shall not preclude more stringent standards required by law. Trustees and employees are expected to comply with applicable provisions of Ohio law in addition to this Ethics Policy.

III. AVOIDANCE OF CONFLICTS OF INTEREST

Trustees and employees must conduct themselves with integrity and impartiality and in a manner that avoids the appearance of impropriety. Toward that end, CAC adheres to the following restrictions (with words and phrases in bold type being defined below):

- CAC employees and Trustees may not serve as members of the board of directors of an organization receiving CAC funding.
- A Trustee may not be in a **senior management position** of any organization receiving CAC funding.
- A person shall not serve as a Trustee or employee of CAC if a **family member** serves in a **senior management position** of any organization receiving CAC funding. If a family member serves on the board of directors of a grant recipient, the Trustee or employee may not participate in any funding decisions involving the affected grant recipient, as described below.

Further, to avoid any conflict of interest or the appearance of impropriety, no Trustee or employee shall:

- Solicit or accept **anything of value** from **anyone doing business with CAC**.
- Use his or her position to obtain benefits for the Trustee or employee, a **family member**, or anyone with whom the Trustee or employee has a business or employment relationship.
- Hold or benefit from a contract with, authorized by, or approved by, CAC (the ethics laws do except some limited stockholdings, and some contracts objectively shown as the lowest cost services, where all criteria under R.C. 2921.42 are met).
- Vote, authorize, recommend, or in any other way use his or her position to secure approval of a contract (including grants, employment or personal services) in which the Trustee or employee, a family member, or anyone with whom the Trustee or employee has a business or employment relationship, has an interest.
- Solicit or accept employment from **anyone doing business with CAC**, unless the Trustee or employee completely withdraws from CAC activity regarding the party offering employment and CAC approves the withdrawal.

For purposes of this policy:

- "**Anything of value**" includes anything of monetary value, including, but not limited to, money, gifts, food or beverages, social event tickets and expenses, travel expenses, consulting fees, compensation or employment. "Value" means worth greater than de minimis or nominal. "Anything of value" does not include reasonable access for CAC grant administrators to performances or exhibits or other grantee or prospective grantee presentations for the sole purpose of assessing the work of the grantee or prospective grantee, as long as such access is required by the terms of the grant or the standard grant application procedures.
- "**Anyone doing business with CAC**" includes, but is not limited to, any person, corporation or other party that is doing or seeking to do business with, has interests before, or receives or seeks to receive grants from CAC.
- "**Senior management position**" includes a salaried position of administrative or supervisory authority and such other management positions as are determined at the discretion of the CAC Board of Trustees.
- "**Family member**" means a CAC official's or employee's spouse, domestic partner, children, and step-children, parents and step-parents, siblings, grandparents and grandchildren regardless of where they live and any other person related to a CAC official or employee by blood or marriage and residing in the same household with the official or employee, "family member" may be construed differently as circumstances require.

IV. OTHER STANDARDS OF CONDUCT

No Trustee or employee shall:

- Solicit or accept prohibited honoraria (Ref: 102.03(H). The law does not prohibit a person from giving to a public official or employee an honorarium or a payment for travel, meal and lodging expenses if the honorarium, expenses or both (1) were paid in recognition of demonstrable business, professional or esthetic interests of the public official or employee that exist apart from public office or employment, including, but not limited to, such a demonstrable interest in public speaking; and (2) were not paid by any person or other entity, or by any representative or association of those persons or entities, that is regulated by, doing business with, or seeking to do business with the department, division, institution, board, commission, authority, bureau or other instrumentality of CAC.
- Be paid or accept any form of compensation for personal services rendered on a matter before the CAC.
- Represent private interests in any action or proceedings against the interest of CAC, in any capacity, in matters in which CAC is a party.
- During public employment or service and for twelve months thereafter, represent a person or act in representative capacity for any person, before any public agency, on any matter in which the Trustee or employee personally participated as a Trustee or employee through decision, approval, disapproval, recommendation, the rendering of advice, investigation, or other substantial exercise of legislative or administrative discretion (R.C. 102.03(A)).
- Use or disclose confidential information protected by law, unless appropriately authorized.
- Use or authorize the use of his or her title, the name "Cuyahoga Arts and Culture," or "CAC" or CAC's logo in a manner that suggests impropriety, favoritism or bias by CAC or the official or employee.

V. ASSISTANCE

Questions about the CAC Ethics Policy may be directed to Meg Harris at (216) 515-8303.

The Ohio Ethics Commission is available to provide advice and assistance regarding the application of the ethics laws and related statutes. The Commission can be contacted at (614) 466-7090. The Commission's web site address is: www.ethics.ohio.gov.

The Commission may provide written advisory opinions in response to questions related to application of the ethics laws. Adherence to the advice in written opinions provides immunity from prosecution.

VI. PENALTIES

Failure of any CAC employee to abide by this Ethics Policy, or to comply with the ethics laws and related statutes, may result in discipline. Discipline may include dismissal as well as any potential civil or criminal sanctions under the law.

Pursuant to R.C. 3381.05, the appointing authority, the Cuyahoga County Board of Commissioners, may at any time remove a Trustee for misfeasance, nonfeasance or malfeasance in office, including failure to abide by the Ethics Policy.

In addition, all CAC Trustees and employees are subject to investigation by the Ohio Ethics Commission for alleged violations of the Ohio Ethics Law and related statutes and subsequent referral for prosecution.

VII. REVIEW AND AMENDMENTS

This Ethics Policy will not be subject to any scheduled review but shall remain in full force and effect until modified or amended by the CAC Board of Trustees.

ACKNOWLEDGMENT OF RECEIPT OF OHIO ETHICS LAWS

I hereby acknowledge receipt of the Cuyahoga Arts & Culture Ethics Policy. I also hereby acknowledge receipt of a copy of the Ohio Ethics Laws found in Ohio Revised Code Chapters 102 and 2921.

DATE:________________ SIGNATURE:________________________

Board of Trustees
2027 Meeting Schedule

Regular meetings of the Board of Trustees will start at 4:00 p.m., unless otherwise noted.
Locations are to be determined.

Date

Wednesday, February 24

Tuesday, April 20
Annual Meeting

Wednesday, September 22

Wednesday, November 17
Approval of 2028 grants

Wednesday, December 15*
**meeting starts at 3:30pm to include an executive session*

1422 Euclid Avenue, Suite 400-5, Cleveland, Ohio 44115
cacgrants.org | 216.515.8303