DRAFT – FOR PUBLIC COMMENT (MARCH 14-28, 2025)



2026-2027 GENERAL OPERATING SUPPORT

Grant Program Guidelines & Resources

Application Due:

Thursday, July 31, 2025 by 4:30 PM ET

216. 515. 8303 | CACGRANTS.ORG | INFO@CACGRANTS.ORG

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GREETINGS

Thank you for your interest in the 2026-2027 General Operating Support (GOS) grant program.

Cuyahoga Arts & Culture's <u>mission</u> is to inspire and strengthen the community by investing in arts and culture. CAC is excited to work with you to connect Cuyahoga County residents to arts and culture in our community.

ABOUT CUYAHOGA ARTS & CULTURE

CAC is the region's largest funder for arts and culture, helping hundreds of nonprofit organizations in Cuyahoga County connect residents and visitors to millions of cultural experiences each year. Cuyahoga County residents created CAC, an independent political subdivision of the State of Ohio, in 2006 when they approved a tax to support arts and culture.

Since 2007, CAC has invested more than \$257 million in 500 nonprofit organizations both large and small, making Cuyahoga County a more vibrant place to live, work and play. CAC funds nonprofit 501(c)(3) arts and culture organizations based in and serving Cuyahoga County residents.

OUR GRANT PROGRAMS

General Operating Support: Multi-year core support grants to qualifying arts and cultural nonprofit organizations in Cuyahoga County, Ohio.

Who can apply? Cuyahoga County-based nonprofit organizations with a core mission of arts and culture who have successfully completed at least two CAC grants, current General Operating Support grant recipients, and current Cultural Heritage grant recipients.

Project Support: Annual grants for Cuyahoga County-based nonprofits providing arts and culture projects in Cuyahoga County, Ohio.

Who can apply? New applicants and organizations with or without a core mission of arts and culture.

RESOURCES

To learn more about the differences between CAC's grants, refer to the <u>2026 Grant Guide</u> (link). Organizations may only submit one application per cycle. First-time applicants must apply for Project Support.

Our team is here to support you throughout the application process. For additional information and resources, please contact a <u>member of the grantmaking team</u>. Visit <u>cacgrants.org</u> to learn more about workshop opportunities, and <u>sign up</u> to receive email updates.

For additional information about terms in the guidelines or application materials, please see our glossary.

GENERAL OPERATING SUPPORT OVERVIEW

The purpose of Cuyahoga Arts & Culture's General Operating Support (GOS) grant is to strengthen the community by deepening its access to arts and culture through meaningful, multi-year core support to arts and cultural nonprofits based in and serving Cuyahoga County. CAC is accepting applications for 2026-2027 General Operating Support.

GENERAL OPERATING SUPPORT AT A GLANCE

- Open to 501(c)(3) organizations with a demonstrated <u>core mission of arts and culture</u> (link), as determined by CAC, from documents provided during the application process.
- CAC accepts applications every other year for GOS.
- Approved grants are a two-year grant commitment from CAC, though grants are approved by CAC's Board of Trustees each year. This grant period is for calendar years 2026 and 2027.
- Grant amounts are based on organizations' budget sizes and available funding.

ARTS & CULTURE DEFINED

Arts and Culture is defined in the <u>Ohio Revised Code Chapter 3381</u>, CAC's enabling law, as "including, but not limited to, literature, theater, music, dance, ballet, painting, sculpture, photography, motion pictures, architecture, archaeology, history, natural history, or the natural sciences."

HOW TO APPLY

All current and prospective GOS grant recipients are required to apply for 2026-2027 GOS funding. There is no panel review process. To continue to receive GOS funding, organizations must continue to meet all eligibility requirements and submit required reports on progress toward organizational goals based on CAC's Funding Priorities.

CAC strongly encourages applications from BIPOC (Black, Indigenous, People of Color)-led and serving nonprofit organizations, as well as others that have been historically excluded or marginalized.

CONNECT WITH CAC

News, updates, and events, including technical assistance workshops and webinars, will be posted on the CAC <u>website</u> and distributed via email. Sign up <u>here</u> and opt-in to receive CAC Grant Information to learn more. Add CAC's URL and staff email addresses to your email safe senders list, address book, or contact list to continue receiving important information from CAC. CAC will not extend any deadlines if our emails are sent to your spam or junk mail.

TIMELINE & APPLICATION OVERVIEW

1. <u>PRE-APPLICATION</u> MAY- JULY 2025

- Get connected with CAC sign up for CAC's email list
- Register with CAC's online application and reporting system
- Attend a <u>Grant Workshop and Q&A Session</u> to determine what grant is best for you
- Start your application available in early May

2. <u>APPLICATION</u> DUE JULY 31, 2025 by 4:30 PM ET

- Complete and submit the online application by July 31, 2025 at 4:30PM ET
- Application materials for <u>all</u> applicants include:
 - Organizational Information
 - Secretary of State Certificate of Good Standing
- Application materials for <u>new</u> applicants include:
 - o Audited or reviewed financial statements for FY22, FY23 and FY24, if applicable
 - o IRS Form 990, 990-EZ, or 990-N for FY23 and FY24
 - (If FY24 990 is not available, CAC will accept the extension form and grant an extension to match the updated IRS due date.)
 - SMU DataArts Cultural Data Profile for FY 24 (optional at this deadline due September 30 at the latest)
 - Articles of Incorporation

3. <u>POST-APPLICATION</u> SEPTEMBER – DECEMBER 2025

- Your organization's eligibility for the GOS program will be confirmed by CAC staff.
 - Organizations not eligible for GOS may be able to submit a Project Support application. CAC will review applications in the order they are received and encourages early submissions to confirm eligibility for either grant program.
- Complete Eligible Revenue and Support (ERS) Form and SMU DataArts Cultural Data Profile, if applicable, by September 30.
- CAC Board approves grants at public meeting anticipated November 2025.
- Grant agreements issued and signed anticipated December 2025 January 2026.

ELIGIBILITY

WHO IS ELIGIBLE TO APPLY

To be eligible for a General Operating Support grant, organizations must meet <u>all</u> the following criteria:

- Be a current (2025) GOS or Cultural Heritage grant recipient or have previously received and successfully completed at least two grants from Cuyahoga Arts & Culture within the last four years (since 2021)
- Have a core mission to produce, present or create programs or activities in areas directly concerned with arts or cultural heritage for the general public, as determined by CAC using documentation provided by applicant
- Have a permanent and viable base in Cuyahoga County for at least three years prior to July 31, 2025. Applicant organization must have its principal business address in Cuyahoga County and conduct the majority of its programs and services in Cuyahoga County for the residents of Cuyahoga County and visitors to Cuyahoga County
 - For the GOS, and organization with a "permanent and viable base" in Cuyahoga County must show documentation of the following:
 - Headquartered in Cuyahoga County (administrative and operational functions)
 - Articles of Incorporation
- Exist as a 501(c)(3) organization for at least three years or be a successor to an arts or cultural organization that had been a 501(c)(3) organization for at least five years prior to July 31, 2025, and be verified as a 501(c)(3) by the IRS Publication 78 and GoVerify
- Have an active board of at least three directors
- Be incorporated and authorized to do business in Ohio as verified by the Ohio Secretary of State

WHO IS NOT ELIGIBLE TO APPLY

The following types of organizations are not eligible to apply for the GOS grant (this list is not meant to be exhaustive):

- Organizations whose core mission is not arts and/or culture
- Organizations that are not in good standing with CAC and/or not in compliance with previous grants
- Organizations applying through as fiscal agent or fiscal sponsor
- Organizations that are the primary responsibility of a government agency
- National or state service organizations or supporting organizations
- K-12 schools, including parent-teacher associations and similar groups
- Fundraising organizations of any kind including "friends of" or "foundation" organizations established for the primary purpose of supporting the activities of or fundraising for another ineligible organization
- Private foundations of any kind
- Units of government
- Private libraries
- Cemeteries
- Individuals
- Organizations that are applying for Project Support in the same grant cycle

GRANT AMOUNTS & PROCESS

GRANT AMOUNTS

Grant amounts are determined by an organization's budget size (as determined by an applicant's IRS 990 filing, audit, or independent financial reviews and accompanying Eligible Revenue and Support form). CAC will determine grant range eligibility through the application process based on the financial documentation provided and budget size.

UP TO \$5,000

The grant amount is up to \$5,000 for:

• applicants who file IRS Form 990-N.

UP TO \$20,000

The grant amount is up to \$20,000 for:

 applicants who file IRS Form 990 or 990-EZ but do not complete an annual audit or independent financial review.

Grant amounts up to \$20,000 are determined by an organization's average total revenue as recorded in IRS Forms 990 for FY23 and FY24 990s.

FROM \$20,000 UP TO \$1,000,000.

The grant amount is between \$20,000 and up to \$1,000,000 for:

- applicants with annual revenues of \$200,000 or more, who also complete an annual audit or independent financial review, and;
- Have at minimum a 50%-time (20 hours per week) paid staff person.

GOS grant amounts above \$20,000 are determined by a formula designed to distribute funding to recommended organizations by considering several factors, including and specific to this grant pool:

- The total amount allocated to be granted for that GOS cycle;
- The averaged operating budget for the previous three fiscal years (FY22, FY23, and FY24) of each organization, as determined by each applicant's Eligible Revenue and Support (ERS) forms; and;
- The aggregation of all GOS grant recipients' operating funds as determined by Eligible Revenue and Support (ERS) forms.

MATCHING FUNDS

GOS grants are matching grants. Applicants are required to leverage CAC funds to secure additional income from other sources. For grants above \$5,000, this grant requires a 1:1 cash match. For grants of \$5,000 or less, 50% of the match can be met through in-kind income. In-kind income can include donated goods, services, space, and volunteer hours. Sources of your matching funds can include, but are not limited to, foundation or government grants, private donations, ticket sales, and member dues. Matching funds may not include other funds from CAC.

GRANT APPROVAL PROCESS

Grant amounts are subject to approval by CAC's Board of Trustees at a public meeting; applicants are welcome to attend all CAC Board meetings, but not required.

The grant amount and total number of General Operating Support grants will be determined by the following factors: the amount of funding allocated to the General Operating Support grant program by CAC's Board, the number of eligible organizations eligible, and each organization's budget size.

Recommended grant amounts will be shared with applicants prior to approval.

FUNDING PRIORITIES

General Operating Support grant recipients are expected to demonstrate alignment with Cuyahoga Arts & Culture's three funding priorities throughout the grant cycle: Public Benefit, Artistic and Cultural Vibrancy, and Organizational Capacity.

PUBLIC BENEFIT

An organization's ability to meaningfully connect with its community to achieve its mission.

Examples of how an organization can demonstrate public benefit include, but are not limited to:

- Understanding, respecting, and sharing power with its community
- Listening and responding to its community
- Building and strengthening relationships
- Being inclusive and engaging diverse populations
- Being accessible and inviting to its community and the broader public

ARTISTIC AND CULTURAL VIBRANCY

An organization's ability to create relevant and engaging work that furthers its mission.

Examples of how an organization can demonstrate artistic & cultural vibrancy include, but are not limited to:

- Incorporating a process of reflection to ensure that programming is relevant to or created with its community
- Building the capacity of arts and cultural professionals, helping them to thrive
- Engaging a diverse team of arts and cultural professionals qualified to achieve the mission
- Identifying opportunities to promote diversity, equity, inclusion, and belonging through its work

ORGANIZATIONAL CAPACITY

An organization's ability to successfully plan for and manage its resources.

Examples of how an organization can demonstrate organizational capacity include, but are not limited to:

- Setting goals, measuring progress, and evolving
- Recruiting and retaining a diverse staff and board that can carry out the mission
- Planning strategically to achieve and maintain a strong financial position
- Evaluating organizational processes and structures to ensure a culture of belonging where everyone can thrive

GLOSSARY (link)

APPLICATION

Start early and submit early! The eligibility check and application are now one step, and must be submitted by 4:30PM ET on Thursday, July 31, 2025. The online system will not accept late or incomplete submissions.

CAC staff review application materials in the order they are received. Within a few weeks of submission, CAC will reach out to applicants regarding your grant and any required next steps. If an organization is determined to not be eligible for the General Operating Support grant program, they may have the opportunity to apply for a 2026 Project Support grant. CAC encourages early submission to confirm eligibility for either grant program.

BEFORE YOU BEGIN

Get Connected with CAC

News, updates, and events, including technical assistance workshops and webinars, will be posted on the CAC <u>website</u> and distributed via email. Sign up <u>here</u> and opt-in to receive Grant Opportunities to learn more. Add CAC's URL and staff email addresses to your email safe senders list to continue receiving important information. CAC will not extend any deadlines if our emails are sent to your spam or junk mail.

Attend a Grant Workshop

CAC will offer a variety of technical assistance opportunities in advance of the application deadline. Information regarding such trainings will be posted on the CAC website and all applicants will be notified by email. We strongly encourage and invite all prospective new applicants to attend our workshops and Q&A sessions.

ONLINE APPLICATION & REPORTING SYSTEM

Applications must be submitted online using CAC's <u>online application and reporting system</u>. To be considered complete, an application must include all required application question responses and required materials as outlined below.

ONLINE APPLICATION AND REPORTING SYSTEM GUIDE

APPLICATION QUESTIONS

501(C)(3) VERIFICATION

Submit 501c3 Verification – please verify the nonprofit status of your organization before proceeding to the application form.

ORGANIZATIONAL OVERVIEW

Organization Name Publicly Known As Date Organization Formed Is your organization a 501(c)3 non-profit organization? (yes/no) Date of 501(c)3 incorporation EIN Number (Tax ID) Fiscal Year End Date Address Website Phone

Mission Statement (max 100 words)

Organizational Overview and History (max 200 words)

Grant Contact – the Grant Contact is the primary contact between CAC and your organization for grant information, updates, and deadlines. **Grant Contact Name, Pronouns, Title, Email Address, Phone**

Executive Director/CEO – the Executive Director/CEO will be contacted for major institutional communications and grant agreements. **Executive Director/CEO Name, Pronouns, Title, Email Address, Phone**

Board of Directors Chair – the Board Chair will be contacted only for grant agreements, in coordination with Grant Contact and Executive Director/CEO. **Board Chair Name, Pronouns, Title, Email Address, Phone**

ELIGIBILITY CHECK

1. Does your organization have a core mission to produce, present or create programs or activities in areas directly concerned with arts or cultural heritage (as defined by the Ohio Revised Code) <u>for the general public</u>? (yes/no)

Defined in the Ohio Revised Code, Chapter 3381, as "including, but not limited to, literature, theater, music, dance, ballet, painting, sculpture, photography, motion pictures, architecture, archaeology, history, natural history, or the natural sciences."

2. Has your organization had a permanent and viable base of operations in Cuyahoga County for at least three years prior to June 5, 2025? (yes/no)

Applicant organization must be headquartered in Cuyahoga County and conduct the majority of its-programs and services in Cuyahoga County for the residents of Cuyahoga County and visitors to Cuyahoga County.

- 3. Has your organization existed as a 501(c)3 organization for at least three years, or is it a successor to an arts or cultural organization that has been a 501(c)3 organization for at least five years prior to June 5, 2025? (yes/no)
- 4. Is your organization incorporated and authorized to do business in Ohio as verified by the <u>Ohio Secretary of State</u>? (yes/no)
- 5. Using https://businesssearch.ohiosos.gov, please find your organization's Filings page, and paste the URL, which can be copied from the bottom of the Filings page. (The URL in your search-bar will not link to your organization's page.)
 - Look up your organization on the SEARCH BY BUSINESS NAME page.
 - Find the Active account for your organization in the SEARCH RESULTS and click SHOW DETAILS.
 - Scroll to the bottom of BUSINESS DETAILS & FILINGS and click Copy URL.
 - Paste the URL into the box in the online system. It should look like: https://businesssearch.ohiosos.gov?=businessDetails/######

- 6. Has your organization employed for a minimum of two years prior to July 31, 2023, at least one paid, professional cultural/artistic and/or administrative staff person who meets the following requirements: (Yes/No) Your response does not impact grant eligibility.
 - Working a minimum of 20 hours per week (or 1,040 hours per year) at or above the statedesignated minimum wage
 - Receives an IRS Form W-2 from the organization reporting wages and withheld taxes
 - Has approval from the organization's Board of Directors to sign for financial transactions and grant-related documents
- 7. Is your organization a current (2025) General Operating Support grant recipient (Yes/No) Current (2025) GOS grant recipients will proceed to question 13.

(If No) Has your organization previously received and successfully completed (received final grant payment) at least two grants from Cuyahoga Arts & Culture since 2021? (yes/no)

(If No) Financial Statements

Does your organization have independently certified audited financial statements for FY22, FY23, and FY24 if its FY24 total expenses are \$750,000 or more; or independently certified audited or reviewed financial statements for FY22, FY23, and FY24 if its FY24 total expenses are less than \$750,000? (Yes/No)

- If Yes: please upload documents.
- 8. Upload your Board of Directors list. Please upload a list of all current board members along with their affiliations.
- 9. OPTIONAL Upload your SMU DataArts Funder Report (with FY24 data profile in *Complete* status) This upload is optional at this time, but <u>will be required to be completed by</u> <u>September 30, 2025 to receive a GOS grant.</u>
 - We recommend starting this process well before the application deadline. It may require you to compile additional data about your organization.
 - Explain any important outliers, trends, or variances. (max 200 words)

10. What type of IRS Form 990 do you file? Select one.

- 990
- 990-N
- 990-EZ

11. Upload IRS Form 990, 990-EZ, or 990-N.

Upload the IRS Form 990 for the fiscal years 2022, 2023, and 2024. The 990 must be signed or e-signed and include form 8879-TE. Acceptable versions:

• If your organization has filed for an extension for the 2024 990, you must attach the Extension Form 8868 in its place. CAC will request 990s according to the extended due date.

12. Upload Board Approved Budget for Current Fiscal Year

No required format; please upload a board-approved budget for the current fiscal year.

ORGANIZATION LEADERSHIP & POPULATION SERVED

To improve CAC's understanding of the organizations and communities served through its grants we ask that you consider the questions below. These responses do not impact eligibility and are not factored into any funding decisions. CAC does not make grants or funding decisions on the basis of race, color, sex, gender identity, sexual orientation, national origin, religion, disability, or any characteristic protected by law.

- 13. Do the majority of your organization's senior leadership and board publicly self-identify as Black, Indigenous, People of Color (BIPOC)? (yes, no, not sure/prefer not to answer)
- 14. Do the majority of the individuals your organization serves identify as Black, Indigenous, or People of Color (BIPOC)? (yes, no, not sure/prefer not to answer)
- 15. OPTIONAL Please share any additional context below. (up to 100 words)

Cuyahoga Arts & Culture recognizes additional historically marginalized communities including but not limited to: lesbian; gay; bisexual; queer; transgender and gender-variant people; people with disabilities; immigrants and women. CAC strongly encourages applicants who are from communities that have been historically excluded or marginalized.

ORGANIZATIONAL CAPACITY & GOVERNANCE CHECKLIST

	Question	YES	NO
Α.	Does your board meet on a regular schedule? How often? (insert explanation below)		
в.	Are minutes kept and available for review?		
c.	Does the organization work with all Board members to determine a meaningful contribution based on the individual Board member's skills and resources?		
D.	Have/will any board members be paid stipends for their service on the board or for professional services provided to the organization?		
Ε.	Are any of your staff and board members related?		
F.	Does any board member or staff have a financial interest in the operation of the organization other than an authorized salary?		
G.	Has the board adopted by-laws and are they periodically reviewed?		
н.	Does your organization have a board-approved budget?		
١.	Does your organization have a board-approved strategic or long-range plan?		
J.	Does your organization have a board-approved diversity, equity, and inclusion policy? (not your EOE statement)		
К.	Are regular and year-end financial statements reviewed by the board?		
L.	Does your organization handle its financial transactions through a regularly reconciled checking account?		

м.	Is your organization current on all tax obligations including employee withholding, sales tax, business taxes to all levels of government?		
Ν.	Is check-signing authority included in the by-laws or other written procedures?		
о.	Does your organization have cash flow projections that are updated regularly?		
Р.	Are your present facilities, or facilities in which you present/conduct programs, <u>ADA compliant?</u>		
Q.	Does your organization have a succession plan in place for executive leadership?		
R.	Does every employee receive an annual performance review?		
S.	Do you budget for professional development for all staff?		
Add	Additional Comments (Optional):		

STATEMENT OF ASSURANCES

The Statement of Assurances is the last step in the application process. An authorizing official will certify that they are authorized to submit the application on behalf of the organization and that the information submitted in the application is true and correct to the best of their knowledge.

The undersigned further certifies that:

- I am authorized to submit this Application form on behalf of this organization.
- The information submitted on this Application is true and correct to the best of my knowledge.
- No information known to me has been omitted that causes information presented in this application or in the eligibility documentation to be misleading in any material respect.
- The organization is a going concern.

First and last name of person completing this form

Title Email

POST-APPLICATION

All GOS applicants will be required to participate in the SMU Data Arts annual survey. Some eligible applicants will be required to complete Eligible Revenue and Support Forms. Both requirements are due by September 30, 2025.

ELIGIBLE REVENUE AND SUPPORT (ERS) FORM

The ERS form is where an organization enters its annual sources of funding. It is used to determine the base revenue figure for each organization used in the funding formula. A grant manager will reach out to applicants to begin this step in the process.

Organizations who file a financial audit or review will be required to complete the <u>Eligible Revenue</u> and <u>Support Form</u> for FY22, FY23 and FY24 by September 30, 2025.

SMU DATA ARTS PARTICIPATION

SMU DataArts' mission is to empower arts and cultural leaders with high-quality data and evidencebased resources and insights that help them to overcome challenges and increase impact.

The Cultural Data Profile (CDP) is a free and secure online survey that collects financial and programmatic data from nonprofit arts, culture, and humanities organizations so they can apply for grants, gather insights, use data to strengthen a case for support, and contribute to nationwide research.

All GOS applicants are required to generate and submit a CAC Funder Report by completing a Cultural Data Profile for FY24 by September 30, 2025.

2026 GRANT RECIPIENT REQUIREMENTS

Grant Periods

All funded activities and grant expenditures must occur during the grant periods: January 1, 2026 to December 31, 2026, and January 1, 2027 to December 31, 2027.

Events Calendar and Credit Requirements

CAC asks that grant recipients partner with CAC throughout the grant cycle by communicating with their grant manager at CAC, posting events and job opportunities on CAC's website, connecting with CAC on social media, and saying thank you to the residents of Cuyahoga County for their support. Grant Recipient shall submit events and programs through CAC's online calendar (ClevelandArtsEvents.com) at least 30 days prior to the date the event is presented to the public. The Events Calendar and Credit Requirements document outlines these requirements. Recipients shall have active events for each month that the organization has public programming. Grant recipients that do not comply with these expectations may be subject to a reduced final grant amount.

Reporting Requirements

All 2026-27 GOS grant recipients will submit yearly goals connected to CAC's Funding Priorities and will submit mid-year and year-end reports in 2026 and 2027. Reporting requirements may vary based on GOS grant amount. These reports allow CAC to better understand progress made toward goals of the grant program, offer support where necessary, and provide an opportunity for organizations to reflect on their activities during the year. Reports consist of a narrative portion, financial documentation, self-reported staff and demographic data, and other required support material. Grant recipients that submit a late final report, or do not submit a final report, may receive a reduced or revoked final grant amount.

Maintaining Good Standing

To receive CAC funds, a grant recipient must maintain its good standing with CAC during the grant period. A grant recipient is in good standing if it:

- fully and completely meets all requirements as stated in the grant agreement for the duration of the grant period;
- accurately represents its organization and its activities in all documents submitted to CAC. This includes, but is not limited to, the application, grant reports, and any other requested informational material; and
- continues to meet the eligibility criteria.

A grant recipient not in good standing with CAC will be officially informed of this status in writing.

GRANT PAYMENTS & FUNDING RESTRICTIONS

Cuyahoga Arts & Culture grants payments are issued during each calendar year pending grant agreement compliance. All funded activities and expenditure of grant dollars must occur during the respective calendar year.

Grant Payments

CAC grants are disbursed in increments upon approval of organizational goals, reporting at midyear, and year-end reports. A typical GOS payment schedule is as follows, but may be adjusted based on the awarded grant amount:

- Upon approval of goals 50% of annual grant
- o Upon approval of mid-year report 40% of annual grant
- Upon approval of year-end report 10% of annual grant

CAC Grant Funding Restrictions

Grant Recipients shall use the General Operating Support grant for organizational expenses relating to programs or activities directly concerned with arts or culture heritage. Prohibited uses of this grant include but are not limited to:

- costs of any programs or activities located outside of Cuyahoga County;
- activities that are not open to the general public,
- fundraisers or benefits;
- regranting;
- scholarships, tuition assistance, awards or cash prizes;
- deficit reduction or elimination, trust endowments, cash reserves, penalty or litigation fees, loans, or interest on loans;
- capital improvements, facilities or equipment;
- religious ceremonies or events advancing or inhibiting a particular religious ideology;
- cost of receptions, food and beverages;
- agent's fees for programs contracted through commercial agencies;
- travel outside of the United States; or
- advocacy of specific political causes or candidates.

STAFF CONTACT INFORMATION