

# Toledo/Lucas County ARPA

## Grants to Arts & Culture Organizations

### Funding Guidelines: Unallowable Costs

- “Artist relief” programs where the funding is intended to alleviate financial hardship (i.e., rent or food assistance to individuals) and does not require the artist to undertake work.
- Alcoholic beverages.
- Commercial (for-profit) enterprises or activities, including concessions, food, clothing, artwork, or other items for resale. This includes online or virtual sales/shops.
- Construction, purchase, or renovation of facilities.
- General fundraising.
- General miscellaneous or contingency costs.
- Land purchase costs.
- Lobbying, including activities intended to influence the outcome of elections or influence government officials regarding pending legislation, either directly or through specific lobbying appeals to the public.
- Mortgage interest, fines and penalties, bad debt costs, or deficit reduction.
- Rental costs for home office workspace owned by individuals or entities affiliated with the applicant organization.
- Social activities such as receptions, parties, or galas.
- Subawards to replace lost revenue.
- Travel costs.
- Vehicles purchases.



## Funding Guidelines: Unallowable Costs Continued

- Visa costs paid to the U.S. government.
- Voter registration drives and related activities.
- Costs supported by any other federal funding. This includes federal funding received either directly from a federal agency or indirectly from a pass-through organization such as a state arts agency, regional arts organization, or a grant made to another entity.

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