



MODEL C POLICY MANUAL

Revised April 2026

1) **IAM'S CHARITABLE PURPOSE**

Independent Arts & Media ("IAM") is recognized as a tax-exempt public charity under Section 501(c)(3) of the Internal Revenue Code ("IRC"). IAM's specific charitable purpose as stated in its Bylaws is currently: to raise and support the educational, cultural, and social levels of, and expand the related opportunities available to, the residents of the San Francisco Bay Area and surrounding regional and national communities, including members of under-served, minority, and low-income communities, through the development of non-commercial projects for the benefit of the general public, including, but not limited to, educational, cultural, community, media, news, and art-related projects. In furtherance of these purposes, IAM offers fiscal sponsorship to selected projects.

To advance this charitable purpose, IAM's mission is to steward and empower independent art and media projects that foster community and civic participation, and facilitate cultural engagement and free expression.

2) **PROGRAM OVERVIEW**

- In this Model C Policy Manual (the "Policy Manual"), the term "Grantee" is used to refer to the other party to the respective Fiscal Sponsorship Grant Agreement – Model C (the "Fiscal Sponsorship Agreement") for the project. Grantee agrees to abide by the terms and provisions of this Policy Manual, in accordance with the terms of the respective Fiscal Sponsorship Agreement. All capitalized terms used in this Policy Manual shall have the definitions given in the Fiscal Sponsorship Agreement unless otherwise specified herein. This Policy Manual may be amended from time to time by IAM in its sole discretion. Any violation of this Policy Manual by Grantee may lead to appropriate action by IAM in its sole discretion, including, but not limited to, termination of the Fiscal Sponsorship Agreement subject to its terms.
- For those projects which it agrees to fiscally sponsor, IAM provides an appropriate level of oversight, depending on the type of fiscal sponsorship in use, and agrees to accept contributions, which are tax-deductible for donors to the extent permitted by law, for the purposes of such projects.

- For each project that it fiscally sponsors, IAM establishes a restricted fund on its books to receive and manage gifts and contributions for the purposes of the specific sponsored project. IAM retains ultimate control over the funds and assets held in the restricted fund, subject to the restriction as to purpose, but will use such funds and assets at its discretion to support the purposes of the sponsored project, subject to the terms of the respective Fiscal Sponsorship Agreement.

IAM offers two types of fiscal sponsorship: comprehensive fiscal sponsorship (sometimes referred to as Model A fiscal sponsorship) and preapproved grant relationship fiscal sponsorship (sometimes referred to as Model C fiscal sponsorship).¹ IAM generally uses the terms “Model A” and “Model C” to refer to the types of fiscal sponsorship that it provides.

- In a Model C fiscal sponsorship relationship, generally speaking, the other party to the Fiscal Sponsorship Agreement is a separate legal entity (whether an individual, corporation, limited liability company, or other type of entity) independent of IAM that is responsible for operating the sponsored project. Pursuant to the respective Fiscal Sponsorship Agreement, the other party typically receives grants from IAM, in IAM’s discretion, to support the purposes of the sponsored project, which IAM has pre-determined is consistent with IRC Section 501(c)(3) and IAM’s charitable purposes.
- In a Model A fiscal sponsorship relationship, generally speaking, the sponsored project is an internal program of IAM, which IAM is ultimately responsible for operating. The other party to the Fiscal Sponsorship Agreement – Model A is typically an unincorporated nonprofit association, formed for the limited purpose of entering into and enforcing the respective Fiscal Sponsorship Agreement – Model A (referred to as the “Association”) or an individual. Separately, IAM typically delegates authority to manage the program activities of the sponsored project to the project founder or to one of more individual members of the Association, together with such other individuals as approved by IAM, acting as agents of IAM (collectively referred to the “Project Committee”), subject to the ultimate discretion and control of IAM’s board of directors. The Project Committee acts as a volunteer advisory body with respect to the sponsored project and is an internal part of IAM. The Project Committee may, but is not required to, delegate such authority to manage the program activities of the project to a project director, who, if any, is an agent of IAM and is subject at all times to the ultimate direction and control of IAM’s board of directors (the “Project Director”).

3) ONGOING REQUIREMENTS FOR FISCAL SPONSORSHIP

To continue to be eligible for Model C fiscal sponsorship by IAM and to receive grants from IAM, the following must remain true:

- Grantee, through the sponsored project, must use media, journalism, arts, and/or culture to build community participation and engagement; empower and sustain independent production; and/or otherwise include activities that advance IAM’s mission and charitable purpose.

¹ The “Model A” and “Model C” terms are set forth and further described in *Fiscal Sponsorship: Six Ways to Do It Right*, 3rd Ed. (by Gregory L. Colvin and Stephanie L. Petit, Study Center Press, 2019).

- Grantee, through the sponsored project, must in some manner serve low-income, neglected, overlooked, and/or otherwise underserved communities and populations of all sorts, scopes, and scales.
- Grantee must be based in the United States or have a U.S.-based manager of national, regional, or local programming, with whom IAM can easily communicate.
- Grantee's sponsored project cannot include any activities that constitute the indirect or direct participation in any campaign for or against a candidate for public office; that induce or encourage violations of law or public policy; that cause any private inurement or improper private benefit to occur; or that otherwise are inconsistent with IRC Section 501(c)(3), and Grantee shall not use any grant funds received from IAM for such purposes. Unless IAM and Grantee enter into a separate written grant agreement specifically permitting it, Grantee also shall not use any portion of the grant funds received from IAM to attempt to influence legislation within the meaning of IRC Section 501(c)(3) and the associated Regulations.

4) GENERAL POLICIES

- **Separate Entities.** *Grantee and IAM are separate and distinct legal entities, and the sponsored project is a program of Grantee.* Because the project is a program of Grantee, and not of IAM, the activities of the sponsored project are carried out by Grantee employees, contractors, volunteers, and other agents, as appropriate and as determined by Grantee. No person working on the project shall be an employee, contractor, or agent of IAM with respect to such work. Grantee has ultimate responsibility for all oversight, administrative, and financial duties related to its operations and activities, including with respect to the sponsored project.
- **Project Activities.** Grantee shall be responsible for all programmatic work, fundraising events, accounts payable and receivable, negotiation of contracts, insurance, day-to-day use of funds, or other matters related to activities conducted by Grantee, whether associated with the project or otherwise. All project activities shall be conducted in the name of Grantee. Grantee will be the party to any contracts or other agreements related to the activities of the project. It is the responsibility of Grantee to pay all of its liabilities, obligations, and accounts payable, including those related to the activities of the project.
- **Liabilities.** Because the sponsored project is an internal program of Grantee, all liability associated with the activities of the project and of any agents of Grantee acting in connection with the activities of the project rest with Grantee.
- **IAM Grant Funds.** Because IAM has decided that the purposes of the project are consistent with its own exempt purposes, it has agreed to create a restricted fund on its books and to receive assets for the purposes of the project. IAM controls the financial administration of the restricted fund, and may make grants from the fund to Grantee in its discretion to support the purposes of the project. As set forth in the Fiscal Sponsorship Agreement, Grantee must use all funds granted to it by IAM for the purposes of the project and in a manner consistent with IRC Section 501(c)(3). Grantee shall repay to IAM any portion of any grant funds that is not properly spent.

- **IAM Income.** All money and other property received by IAM for the purposes of the project is the legal property of IAM and shall be reported as income of IAM, for both tax purposes and for purposes of IAM's financial statements. IAM has the unilateral right to spend such funds and utilize such other property to support the purposes of the project, including with respect to the selection of Grantee or any other entity as a grantee.
- **Donations and Grants to IAM.** Charitable contributions, gifts, grants, and other revenues to support the purposes of the sponsored project may be made or delivered to IAM to be held in the restricted fund to be used for the purposes of the project.
- **Separate Compliance Requirements.** Although IAM will properly report any funds or property it receives for the purposes of the project, including on its Form 990 filed with the IRS, because Grantee remains a separate legal entity, it will continue to be subject to all laws, regulations, registrations, and filing requirements applicable to it (including, but not limited to, its own tax returns and related filings), compliance with which shall remain its sole responsibility.
- **Courtesy Vendor Payments.** It is the responsibility of Grantee to pay all accounts payable related to the activities of the project. However, in certain circumstances, as a convenience to Grantee and in IAM's sole discretion, IAM may agree to act as the limited agent of Grantee for the sole purpose of providing bill pay services for payments to Grantee's vendors, independent contractors, and other payees from grants issued by IAM to Grantee from the restricted fund for the purposes of the project. If IAM agrees to make any payments on behalf of Grantee to Grantee's payees, IAM shall do so only as a convenient means of disbursing grant funds from the restricted fund for the purposes of the project and such amounts shall still constitute grants to Grantee from IAM for legal, tax, and accounting purposes. All grants from IAM to Grantee, including any amounts paid by IAM to Grantee's payees on Grantee's behalf, must be used solely for the purposes of the project and in accordance with the terms of the Fiscal Sponsorship Agreement. Grantee will be responsible for providing IAM with appropriate documentation to verify each amount it wishes for IAM to pay to one of its payees on its behalf, such as vendor invoices or receipts. Such payments will be made in IAM's sole discretion and shall not create any obligation of IAM to any of Grantee's payees, nor create any relationship, contractual or otherwise, between IAM and Grantee's payees. Grantee shall be and remain responsible for all tax-related reporting requirements applicable to it, including but not limited to issuing IRS Forms 1099 to its payees to the extent required by law. IAM will not issue any such forms to any of Grantee's vendors or payees. IAM may apply an additional allocation of 1% for such courtesy bill pay services (*see also* Section 5, *below*).
- **Fundraising.** Grantee's directors, officers, employees, and authorized volunteers (collectively, "Grantee's agents") may, as limited agents of and on behalf of IAM, solicit gifts, contributions, and grants to IAM, designated for the purposes of the project; provided, however, that such individuals shall be authorized to act as limited agents of IAM only with IAM's prior approval and solely for the limited purpose of soliciting gifts, contributions, and grants to IAM for the purposes of the project. Furthermore, Grantee's agents, acting as limited agents of and on behalf of IAM, must get prior written approval from IAM before approaching a potential funding source and a copy of any fundraising mailing or solicitation related to the project, including a grant proposal, must be approved by IAM management in advance of mailing,

submission, or other distribution. Grantee's agents, acting as limited agents of and on behalf of IAM, may not conduct any fundraising activities involving an element of chance, such as bingo or raffles, unless they notify IAM management in advance and adhere to applicable state regulations. For instance, any desired raffle activities may require IAM to file certain forms with the California Attorney General's office both prior to and following the raffle. Any funds raised for the purposes of the project in a manner inconsistent with these terms may be returned, in IAM's sole discretion, and/or the respective Fiscal Sponsorship Agreement may be terminated.

- When soliciting donations to IAM for the purposes of the project, the following language should generally be used unless IAM has otherwise provided prior approval for the use of other language: *“Independent Arts & Media, a 501(c)(3) public charity acting as a grant relationship fiscal sponsor, has created a restricted fund on its books for the purposes of the [Name of Project]. Contributions made to Independent Arts & Media for the purposes of the project must be made payable to Independent Arts & Media and are generally deductible as charitable contributions to the extent permitted by law.”*
- **Fundraising Events.** Because of the nature of Model C fiscal sponsorship, IAM will generally not host fundraising events for the purposes of the project. If Grantee wishes to host an event at which it would like to request that donations or contributions be made to IAM for the purposes of the project, it must obtain IAM's written consent in advance and will be subject to additional requirements and restrictions.
- **Grants Received.** While IAM may receive grants that are restricted for the purposes of the project, IAM must review and approve all grant proposals or grant applications in connection with the purposes of the project before they are submitted. If approved by IAM and if a grant is awarded, IAM must be listed as the grantee and as the party to any grant agreement and IAM management must sign all original grant agreements. IAM management must receive copies at least one week in advance of all interim and final report submissions required under any grant agreement associated with the purposes of the project. Ensuring compliance with the terms of any grant agreement, including the preparation of any required grant report, is the responsibility of Grantee, although ultimate responsibility for administration of funds in the restricted fund rests with IAM. Grants involving government or public agency monies typically have very heavy reporting and auditing requirements that Grantee's agents, acting as limited agents of and on behalf of IAM, must discuss with IAM management in advance of acceptance, which acceptance will be in IAM's sole discretion.
- **Donations/Contributions.** In its discretion, IAM will accept, process, and acknowledge contributions made to IAM to support the purposes of the project. This includes issuing receipts for tax deduction purposes as required by law and using acknowledgment forms developed by IAM. Donations of funds may be made by check payable to Independent Arts & Media, with the name of the project in the memo line, or by credit card on IAM's website, noting the name of the project. Stock gifts can only be made through IAM's designated broker. IAM, in its sole discretion, may be able to accept donations of in-kind goods or property, as determined on a case-by-case basis. It is IAM's general policy not to intentionally publicly disclose the identities of donors and Grantee and Grantee's agents shall make no external disclosure of any IAM donor's identity without the donor's prior permission. When acting as limited agents of IAM, Grantee's agents shall not provide any legal or accounting advice to any

donor or potential donor and shall advise any donor or potential donor to consult with their own professional tax adviser or attorney regarding any questions, including with respect to the deductibility of any donation to IAM.

- **Charitable Solicitation Requirements.** Solicitations of charitable funds in states other than California may be subject to the requirements of the laws of those states and/or require registration prior to solicitation and must be discussed with IAM management in advance.
- **Acceptance of Donations, Grants, and Contributions.** The acceptance of any offered gift, donation, or contribution of any kind or nature and in any amount or of any value by any donor or contributor for the purposes of the project is in the sole discretion of IAM and shall be subject to IAM's policies in place from time to time, including any gift acceptance policy. Note that IAM will not accept any donations, gifts, or contributions for the purposes of the project from Grantee.
- **Communications With Potential Donors.** In the course of fundraising, Grantee's agents, if authorized and acting as limited agents of IAM, may solicit commitments from donors prior to IAM receiving the funds. In general, IAM regards such promises to give as mere statements of intent, which IAM will not seek to enforce through legal action. In the unusual situation where Grantee's agents wish to have a donor sign a legally enforceable pledge, Grantee should contact IAM management in advance. The collection of any amounts which potential donors have expressed an intent to contribute shall be the responsibility of Grantee's agents, acting as limited agents of IAM.
- **Financial Accounting.** IAM will separately account for all funds received and expended, including in grants made to Grantee, for the purposes of the project and will provide Grantee with a quarterly (or monthly upon request) accounting of all such transactions. Any desired corrections to such accounting must be requested by Grantee within thirty (30) days after receipt of the accounting from IAM, and any such requested corrections shall be made in the sole discretion of IAM, as appropriate. Any desired corrections submitted more than thirty (30) days after receipt of an accounting from IAM may be included in the subsequent period if appropriate and in the sole discretion of IAM. Grantee shall treat all grant funds received from IAM as restricted assets and shall maintain books accounting for grant funds separately from other funds. All expenditures made in furtherance of the purposes of the project shall be charged off against the grants and shall appear on Grantee's books. Grantee shall keep adequate records to substantiate its expenditures of IAM grant funds. Grantee shall make these books and records available to IAM at reasonable times for review and audit, and shall comply with all reasonable requests of IAM for information and interviews regarding use of grant funds.
- **Lobbying Activities.** So that IAM may ensure that it complies with rules applicable to it, unless IAM and Grantee enter into a separate written grant agreement specifically permitting it, Grantee shall not use any portion of the grant funds received from IAM to attempt to influence legislation within the meaning of IRC Section 501(c)(3) and the associated Regulations.
- **IAM Acknowledgment as Fiscal Sponsor.** Grantee shall acknowledge IAM's sponsorship and grants in any project documents, marketing materials, and finished products, including by listing IAM's logo and website URL on all such materials. Additional recommendations and

requirements for how to acknowledge IAM as fiscal sponsor and grantor are identified in the *IAM Style Guide*, and copies of IAM's logo, which are available on the Member Center.

- **Additional Services.** Should Grantee require or request that IAM provide it any services of any nature, other than the making of grants pursuant to the respective Fiscal Sponsorship Agreement, such services shall only be provided pursuant to a separate written agreement between the parties. IAM may charge additional fees, costs, and/or charges in connection with providing any such services.
- **IAM Communications.** Grantee agrees to respond to IAM requests and communications in a timely manner.
- **Additional Policies & Guidelines.** In addition to the terms and provisions of this Policy Manual, Grantee shall also comply with such additional IAM policies, procedures, and guidelines related to the fiscal sponsorship relationship and/or grants to Grantee from IAM as provided by IAM from time to time, including but not limited to, the Appendices to this Policy Manual, which are incorporated herein by reference.

5) ADMINISTRATIVE AND OTHER ALLOCATIONS AND COSTS

- In order to cover the costs incurred by IAM to administer fiscal sponsorship and otherwise operate the organization, a portion of the funds and assets received by IAM for the purposes of the project will be allocated to the general operating fund of IAM. The administrative allocation will be structured as a percentage of gross receipts raised in support of the purposes of the project. The administrative allocation will be equal to **ten percent (10)%** of all funds received by IAM for the purposes of the project, regardless of source (the "administrative allocation"). IAM reserves the right to also apply an administrative allocation on the value of all noncash items or assets received by IAM for the purposes of the project, to be determined by IAM.
- Notwithstanding the foregoing, grants received by IAM for the purposes of the project that involve government or public-agency funds are typically subject to increased reporting, compliance, and/or auditing requirements and may therefore be subject to a higher administrative allocation in the sole discretion of IAM. Please contact IAM in advance of applying for any such grant (which requires IAM's advance consent) to inquire as to whether there will be an increased administrative allocation.
- The administrative allocation will be applied at the time the contributions in support of the purposes of the project are received by IAM. With respect to any funds held by IAM for the purposes of the project that are subject to further restrictions that impact the timing of their use, the administrative allocation will be applied at the time such funds are released from restriction in accordance with the funder's requirements, if any.
- **Funds Transferred From Prior Fiscal Sponsor.** Should sponsorship of a project be transferred to IAM from another fiscal sponsor where the prior sponsor has already applied their administrative allocation to project funds, a one-time roll-over allocation of **six percent (6%)** will be applied upon IAM's receipt of such funds, regardless of the amount transferred, and IAM's administrative allocation will not apply to such transferred funds. The administrative

allocation will apply to subsequent gross receipts in support of the purposes of the project, as set forth above. IAM reserves the right to increase this transfer allocation, in its sole discretion.

- In addition to the administrative allocation, IAM also retains the right to allocate, in its sole discretion and without the additional consent of Grantee, additional amounts from the restricted fund held for the purposes of the project for additional services or expenses incurred in connection with fiscal sponsorship beyond those covered by the administrative allocation, including, but not limited to, for legal fees and any bank, credit card, or other similar fees incurred (for example, donation fees, stop payment check fees, bounced check fees, etc.). When the specific costs of these services or expenses are identifiable, IAM will inform Grantee in advance to the extent possible. However, the allocation of funds to cover such additional costs and expenses is subject to the discretion of IAM management, and may include the cost of IAM staff or management time.
- In addition to the administrative allocation, IAM shall retain all interest earned in connection with the funds or assets held in the restricted fund for the purposes of the project.
- Such allocations and interest will be paid to the general fund of IAM. They are necessary to cover the costs incurred by IAM in administering fiscal sponsorship and otherwise operate the organization, and thus become unrestricted rather than restricted assets when allocated to the IAM general fund. Once allocated to the general fund of IAM, allocations, costs, and interest will not be returned or reallocated to the restricted fund on IAM's books for the purposes of the project.

6) TERMINATION

When necessary or desired, IAM's sponsorship of a project may be terminated as provided in the project's respective Fiscal Sponsorship Agreement. Upon any termination of sponsorship, Grantee agrees to attend an exit interview with IAM management, if so requested by IAM. Grantee also agrees to maintain all records in its possession related to the project for a period of at least four (4) years after any such termination. If IAM so requests, Grantee will provide copies of any records related to the sponsored project and/or the use of IAM's grant funds to IAM upon any termination of sponsorship and thereafter.

7) CONTACT INFORMATION & REQUESTS

Member Center: <https://artsandmedia.net/members>

General Email: admin@artsandmedia.net

Office Telephone: (415) 738-4975

IAM's Office Address:
Pacific Felt Factory
2830 20th Street, Suite 201
San Francisco, CA 94110

USPS Mailing Address (pickup once weekly):
Independent Arts & Media
P.O. Box 420442
San Francisco, CA 94142

GRANTEE ACKNOWLEDGMENT

This Policy Manual shall be signed on behalf of Grantee by an authorized director, officer, or representative of Grantee with the power, authority, and right to bind Grantee to each of the terms herein.

This Policy Manual and the terms and provisions hereof are hereby acknowledged, accepted, and agreed to by:

Name of Grantee: _____

Signature

Date: _____

Name: _____



Model C Policy Manual

Appendix: Policy Against Harassment

Appendix: Overview of IAM Financial Management

What is Mazlo?

Master Financial Reports

Salesforce Donor History

Appendix: Money In!

Donations & Deposits

Donor Acknowledgment Letters

Appendix: Money Out!

Regrant Procedures



POLICY AGAINST HARASSMENT

The following is adapted from the IAM Employee Handbook and applies to the entire IAM community of fiscally sponsored projects, staff, volunteers, vendors, and all other community participants

We are committed to providing an environment that is free of unlawful discrimination and harassment. In keeping with this commitment, we maintain a strict policy prohibiting sexual harassment, as well as harassment based on race (including traits associated with race), color, religion, religious creed (including religious dress and grooming practices), sex (including pregnancy, breastfeeding, childbirth, or related medical conditions), national origin, ancestry, age, marital status, physical disability, mental disability, medical condition, genetic information, gender, gender identity, gender expression, sexual orientation, military and veteran status, any combination of these protected statuses, or any other basis protected by state or federal laws, local law, or ordinance. Our policy prohibits all employees from engaging in harassment whether directed toward applicants, interns, other employees, or non-employees with whom IAM has a business, service or professional relationship. Similarly, all non-employees are prohibited from engaging in harassment at IAM. This policy prohibits harassment in any form, including verbal, physical, sexual and visual harassment.

Harassment Defined

Harassment includes, but is not limited to:

- Verbal harassment (for example, epithets, derogatory statements, slurs, derogatory comments or jokes);
- Written harassment (for example, sending offensive emails or text messages);
- Physical harassment (for example, assault or inappropriate physical contact); and
- Visual harassment (for example, displaying derogatory posters, cartoons, drawings or making derogatory gestures);

that is based on a protected status described above and sufficiently offends, humiliates, distresses, or intrudes upon a person, so as to disrupt the person's emotional tranquility in the workplace, affect the person's ability to perform the job as usual, or otherwise interfere with and undermine the person's personal sense of well-being.

Sexual harassment includes the conduct above, when based on sex, as well as other unwelcome conduct of a sexual nature, including:

- making unwanted sexual advances;
- making or threatening reprisals after a negative response to a sexual advance;
- leering or making sexual gestures;
- displaying sexually suggestive objects or pictures, cartoons, posters, or Internet graphics
- making derogatory comments, slurs, or jokes;
- making verbal or graphic comments about a person's anatomy;

- using sexually degrading words to describe someone; and
- unauthorized touching, or blocking movement.

Sexual harassment is defined as any unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature which (1) has been made either explicitly or implicitly as a term or condition of an individual's employment, (2) is used as a basis for employment decisions such as promotions and benefits affecting such individual, or (3) substantially interferes with an individual's work performance or creates an intimidating, hostile, or offensive working environment

Reporting and Investigation

Any person who believes they have been subject to harassment in violation of this policy is encouraged to promptly report the incident(s), the names of the individuals involved, and then names of any witnesses to your direct supervisor or the Executive Director. All incidents involving the Executive Director should be reported to any member of the IAM Board of Directors. All persons should immediately report any incidents of harassment they witness to these same individuals. Anyone who receives a complaint of harassment should immediately report it to one of the above individuals. No person need fear any reprisal for reporting harassment. All reports will be taken seriously and investigated immediately. After a report is received, a thorough and objective internal investigation will be undertaken immediately. If IAM determines that there has been a violation of this policy, effective remedial action will be taken in accordance with the circumstances involved. Remedial action can range from a verbal or written warning up to and including immediate termination, depending upon the circumstances. Non-employees may be warned and could lose their business, service, or professional relationship with IAM. Your cooperation with this internal investigative process is crucial. No one should not discourage other persons from using this internal procedure. IAM will make a prompt, thorough, and objective investigation of all such claims and take appropriate corrective action.

Any person who knowingly makes a false claim of harassment, discrimination, or retaliation, will be subject to discipline, up to and including immediate termination of their business, service, or professional relationship with IAM.

Supervisors and managers have an obligation to report sexual or other harassment, discrimination, or retaliation of which they become aware. Supervisors and managers who observe such conduct or who receive any complaint of misconduct must report the conduct or complaint to the Executive Director so that an investigation can be made and corrective action taken, if appropriate.

No Retaliation

Whatever action is taken to correct the situation will be made known to the complaining individual. IAM will not retaliate against you for making a complaint and will not tolerate or permit retaliation by management, employees, and/or non-employees directed at anyone. IAM encourages persons to report any incidents of harassment forbidden by this policy immediately so that complaints can be quickly and fairly resolved.

EMPLOYEE COMPLAINT FORM

Independent Arts & Media takes all complaints - including those of discrimination, harassment, unethical conduct or safety violations - as serious matters. So that we may properly investigate your concern, you are requested to be specific and to provide as many facts as possible.

Please use additional sheets of paper where needed. After a prompt and thorough investigation into your complaint, you will be notified of the company's intended action. Thank you.

Your Name: _____

Today's Date: _____

Date that the event occurred: _____

(If more than one event, please report each event on a separate form.)

Where did the specific event occur?

Who was involved?

Please explain what occurred in as much detail as possible:

How did you respond, what did you do?

Were there any witnesses to this specific event? (If yes, please provide their names)

Do you know of any others with similar complaints? (If yes, please provide their names)

What would be your desired outcome as a result of the investigation?

I declare that the facts set forth in this complaint form are true and accurate pursuant to the penalty of perjury under the laws of this State.

Signature

Date

Please return this form along with any supporting documentation to any member of management designated to accept complaints.

Overview of IAM Financial Management

What is Mazlo?

Mazlo is IAM's online platform for managing *your day-to-day financial activity*. IAM will maintain a Mazlo account in the name of your fiscally sponsored project, which will serve as a bank account unique to your project. Through this account, you will have the ability to:

- ❖ Add and manage **Team Members** to view financial activity and submit Payment Requests
- ❖ Easily create and manage **Donation Campaigns** for online fundraising; receive email notifications of new online donations
- ❖ Update **Contact Profiles** of your funders and payees; view their complete donation and transaction histories
- ❖ Submit **Payment Requests** for paper checks and ACH electronic transfers; view the current review status of pending Payment Requests
- ❖ Generate **Profit & Loss Reports** of all financial activity in Mazlo
- ❖ View your complete **Transaction** activity of deposits and payments in real time
- ❖ View your currently available balance as Transactions are completed
- ❖ Receive email notifications of Transaction activity, including notifications of new deposits and completed Payment Requests
- ❖ Make **Mobile Deposits** of paper checks directly to your Mazlo account
- ❖ Access **Tax Acknowledgments Letters** for all donations made in Mazlo

Contact IAM's Operations Manager, Miguel Morales, for a Mazlo orientation "tour" at miguel@artsandmedia.net.

Please note that Mazlo financial data is limited to *only activity that takes place in Mazlo*. IAM will conduct a complete accounting of your financial activity monthly, which is then reconciled in Quickbooks by an outside, independent financial consultant.

IAM will also make manual adjustments to your Mazlo balance, as needed monthly, for activity happening outside of Mazlo (eg, restricted grant activity, Flipcause online donations).

** [Login HERE to access MAZLO](#)

** Visit the [MAZLO HELP CENTER](#)

** Contact the Mazlo Support Team: support@mazlo.com

Primary Financial Reports

As noted above, IAM will conduct a complete accounting of your financial activity on a monthly basis, which is then reconciled in Quickbooks by an outside, independent financial consultant.

Financial spreadsheets generated by Quickbooks will be uploaded and saved to a **Shared Google Drive folder** maintained by IAM on a **quarterly basis** (or monthly upon special request). We recommend bookmarking a link to your Shared Google Drive folder for easy access during your fiscal sponsorship.

**** *The spreadsheets in your Shared Google Drive folder should be considered the primary financial reports for your project.*** As noted above, Mazlo data only reflects activity in Mazlo – IAM will make adjustments to your activity monthly to account for activity outside of Mazlo, including releases of grant restricted funds.

What's in My Financial Reports Folder?

Quarterly, if your project had any income or expense activity during the previous quarter, the IAM Finance team will update two reports in your Shared Google Drive folder:

- **Available Cash Balance** (*saved in the main folder*)
- **Transaction Detail YTD** (*saved in a sub-folder by year and quarter*)
- **Income & Expense Report YTD** (*saved in a sub-folder by year and quarter*)

If your project has restricted grant funds, we'll also upload a report called **Restricted Grants** whenever there's a change in your restricted grants.

[HERE is a complete Guide to Your IAM Financial Reports](#)

Please contact IAM if you require an additional type of financial report that is not automatically generated for you. For example, some funders may request an annual Balance Sheet or Profit & Loss Report of a different fiscal year.

Salesforce Donor History

IAM maintains a complete record of all of your project donors in a Salesforce CRM database, which is updated *annually*. If you would like a downloaded record of your past donor history – including donor name, date, amount, and contact information (email, telephone, address to the extent provided by the donor), please send this request to IAM by email.



Money In!

Donations & Deposits

- **Cash Donations** are generally received electronically via Mazlo (or other IAM-approved online payment system). You will receive email notifications of online donations directly from Mazlo.
- **Checks** should be made payable to “Independent Arts & Media” with the name of the project in the check memo, and mailed to the IAM P.O. Box. (Checks payable to your project may still be deposited into your Mazlo account.) IAM will notify you by email when checks are received in the mail for your project.
- **If you receive a cash or check donation directly** (eg, by mail or during a special event), these funds must be deposit with IAM. You may either (1) mail the check to the IAM P.O. Box (pickup is weekly), or (2) **mobile deposit** the funds directly into your Mazlo bank account.
 - For any in-person cash donor that would like a donor acknowledgment letter, please provide IAM with their name, mailing address or email, date of donation, and amount of donation.
 - *You should schedule a training with Miguel before you begin any mobile deposits into Mazlo. Visit the [MAZLO HELP CENTER](#) for more information about mobile deposits.*
- If a donor would like to send their gift by **ACH or Wire Transfer**, provide them with your Mazlo bank account information. When this deposit is received in your Mazlo account, you will need to (1) update the Transaction to include the Contact name and applicable Accounting Code (eg, Individual Donation, Corporate Donation), and (2) update the donor’s Contact profile with their mailing address or email. The Contact’s profile information will be used to send their tax acknowledgment letter.
 - *Visit the [MAZLO HELP CENTER](#) for more information about updating Transactions and Contact profiles.*
- **Electronic Deposits from Third Party Platforms:** You may use your Mazlo bank account to receive deposits from third party platforms like *Patreon, Eventbrite, Stripe, etc.* However, you must contact IAM **before** attempting these deposits so we can configure your Mazlo account to receive these outside transfers. ***The transfer will be rejected if you don’t notify IAM first.***
 - Each time a deposit is received, you must **update the Transaction** with an Accounting Code, Description, and, if available, a supporting document verifying the transaction.

- **Donor Advised Funds (DAF)** are essentially a charitable investment account set up for the sole purpose of supporting charities. Contributions to these accounts are considered a tax deduction at the time of deposit in the DAF – then over time, the account holder can make recommendations to send gifts to specific charities. When making a gift from a Donor Advised Fund, your donor ***must identify IAM as the nonprofit recipient*** for the purpose of benefiting your project. These funds can take anywhere from 4-6 weeks to be received by IAM (by either check or ACH), and we are generally not provided with advance notice until the deposit is received.
- Many companies offer **Corporate Matching Donations**, where companies donate to charities previously supported by their employees. Some companies (e.g., Google, Apple, Genentech) use platforms such as ***Benevity*** to process these donations; other companies manage their corporate matching internally (e.g., Salesforce). ***You should encourage your individual donors to ask their employer whether they offer a matching gift program!*** The employee will be instructed on how to use their company’s system and should ***select IAM as the nonprofit recipient*** with your project named as the intended “program.” These funds can take anywhere from 6-8 weeks to be received by IAM (by either check or ACH), and we will not receive advance notice from the employer or Benevity prior to the deposit.
- For **Stock Donations**, please contact IAM for our brokerage account information. Please also provide the donor’s name, mailing address or email, and, if possible, the name of the stock being donated. Upon receipt of the stock, IAM will immediately convert the stock to cash for transfer to your Mazlo account. IAM is not responsible for any changes in value to stock received on behalf of its Affiliates.
- **In Kind Donations** are donated *tangible items* (such as auction gifts, food, beverages for special events). These should be delivered to you directly. If the donor would like a tax acknowledgement letter, the Affiliate must provide IAM with the donor’s name, mailing address or email, a detailed description of the donated item, date of donation, and a fair market value of the tangible item. IAM will use this information to prepare the donor acknowledgment letter. At this time, IAM does not accept vehicle donations. At its sole discretion, IAM may charge an administrative fee for in kind donations.
 - Please use the ***In Kind Donations Spreadsheet*** on the [Member Center](#) if you are reporting multiple in kind donations at a time.
 - Your donors should consult their own tax professional about the deductibility of any in kind donation on their taxes. IAM cannot provide tax or legal advice to your donors.
- To create a **Facebook or Instagram Fundraiser**, first select IAM as the nonprofit to receive the funds, then create a campaign title with your project’s name. When Meta sends the funds to IAM via PayPal Giving Fund (typically at the end of each month for the prior month’s donations), we will use the campaign title to calculate how to allocate funds between our projects.

- **Crowdfunding:** [Visit the IAM Member Center](#) for more information on how to Crowdfund as an IAM Affiliate.

Donor Acknowledgment Letters

IAM is responsible for providing tax acknowledgment letters for donations received for your project.

Donor acknowledgment letters for *online donations received via Mazlo* will be sent by email.

Acknowledgments for all other donations (paper checks, ACH transfers) will be mailed quarterly by USPS to the donor's Contact address in Mazlo.

If a donor requests their acknowledgment letter sooner, you can either download these directly from Mazlo or contact IAM for support.

For Affiliates with legacy PayPal donors: At the end of each calendar year, IAM will send a single tax receipt by email to any PayPal donor giving \$250 or more total per year via PayPal.



Money Out!

Model C “Re-Grant” Procedures

- All payment requests from your project’s restricted fund must be submitted online using the [Mazlo payment platform](#). IAM does not accept re-grant requests submitted by email.
 - **Regrants are disbursed on the 10th and 25th of each month**, or the following business day if the payout date falls on a weekend or holiday. All Payment Requests must be submitted 2 business days prior to the intended payout date. If you submit late, it is within IAM’s sole discretion to approve the request for immediate payment or to wait until the next payout period.
 - **When submitting the Payment Request in Mazlo:**
 - **Select your Payment Method:** ACH or Mail Physical Check
 - Be sure that your **Contact Profile** is up to date with your ACH bank information or mailing address
 - **Select your project’s approved payment Recipient**
 - Your Contact was created for you using the ACH form and IRS form W9 provided during your onboarding.
 - **Create a Line Item for each type of expense** and identify:
 - **Accounting Code**
 - **Dollar Amount**
 - **Description** of how the funds are being used to support your project; be sure to include the expense purpose and period of time (eg, “Office rent, October”)
 - **Grant Name** if you are requesting funds from a *specific Restricted Grant*
 - If you are requesting funds from a specific Restricted Grant, but the grant does not appear in your Grant Name filed, please identify this grant in the Description.
 - As a Model C Affiliate, you are not required to upload receipts or invoices with Payment Requests.
 - All Payment Requests must be reviewed and approved by two IAM staff persons. If needed, we will contact you with any questions about your Payment Requests during the approval process.
- [MAZLO Help Center & Videos](#)