



## **MODEL A AFFILIATE POLICY MANUAL**

*Revised March 2020*

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### **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 A Affiliate Policy Manual (the "Policy Manual"), the term "Affiliate" is used to collectively refer to (1) each member of the Project Committee, as defined below; and (2) the Project Director, as defined below, if any. In conducting activities related to the sponsored project, Affiliate agrees to abide by the terms and provisions of this Policy Manual. The Steering Committee, as defined below, also agrees to abide by this Policy Manual, pursuant to the terms of the respective Fiscal Sponsorship Agreement. This Policy Manual may be amended from time to time by IAM in its sole discretion.
- 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 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).<sup>1</sup> IAM generally uses the terms “Model A” and “Model C” to refer to the types of fiscal sponsorship that it provides.

- 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 is typically a project steering committee that is an unincorporated nonprofit association, formed for the limited purpose of entering into and enforcing the respective Fiscal Sponsorship Agreement (referred to as the “Steering Committee”). Separately, IAM typically delegates authority to manage the program activities of the sponsored project to one or more individual members of the Steering Committee, 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 an 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”).
- In a Model C fiscal sponsorship relationship, generally speaking, the other party to the Fiscal Sponsorship Agreement is a separate legal 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 to support the purposes of the sponsored project.

### **3) ELIGIBILITY FOR MODEL A FISCAL SPONSORSHIP**

To be eligible for Model A fiscal sponsorship by IAM, the following must be true:

- The project to be sponsored must use media, journalism, arts, and/or culture to build community and civic participation; facilitate cultural engagement and free expression; empower and sustain independent production; and/or otherwise include activities that advance IAM’s mission and charitable purpose.
- The project to be sponsored must in some manner serve low-income, neglected, overlooked, and/or otherwise underserved communities and populations of all sorts, scopes, and scales.

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<sup>1</sup> The “Model A” and “Model C” terms are set forth and further described in *Fiscal Sponsorship: Six Ways to Do It Right* (by Gregory L. Colvin, Study Center Press, 2005).

- The activities of the project to be sponsored must be conducted exclusively in the United States.
- The project to be sponsored will not include any activities, and Affiliate will not engage in 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). If the project to be sponsored includes any activities that constitute attempts to influence legislation within the meaning of IRC Section 501(c)(3), such activities shall be subject to limitations imposed by IAM in its sole discretion.

#### 4) OVERVIEW

In a Model A fiscal sponsorship relationship, IAM has ultimately responsibility for all oversight, administrative, and financial duties related to the sponsored project. In a Model A fiscal sponsorship relationship, the following is true:

- **The sponsored project and IAM are legally considered one and the same entity, and the sponsored project is an internal program of IAM.** The activities of the sponsored project are carried out by IAM employees, contractors, volunteers, and other agents, as appropriate. Because the project is an internal program of IAM, all community programs, public information work, fundraising events, processing and acknowledgment of cash and noncash revenue items, accounts payable and receivable, negotiation of leases and contracts, disbursement of the funds held for the purposes of the sponsored project (including grants), and other activities planned by the sponsored project shall be the ultimate responsibility of IAM and shall be conducted in the name of IAM.
- Because the sponsored project is an internal program of IAM, all liability associated with the activities of the project and of any authorized agents of IAM acting in connection with the activities of the project rest with IAM.
- One or more members of each Model A Steering Committee must serve, acting as agents of IAM, as the Project Committee, which is an internal advisory committee of IAM. IAM shall be promptly notified in writing of the names of the members of, and any subsequent changes to the membership of, the Project Committee. The Project Committee shall be delegated by IAM with the authority to manage the program activities of the sponsored project, subject to the ultimate direction, oversight, and control of IAM's board of directors. The Project Committee may, but is not required to, delegate such authority to manage the program activities of the sponsored project to a Project Director who, if any, shall be an agent (and, if appropriate, an employee or independent contractor) of IAM. If the Project Committee selects such a Project Director, it shall notify IAM in writing immediately of the name and contact information for such Project Director and any subsequently selected Project Director.

- Because a Model A sponsored project is an internal program of IAM, IAM will be the party to any contracts or other agreements related to the activities of the sponsored project.
- Because any employees or properly classified independent contractors associated with a Model A project, including any Project Director who is to be compensated for their services, are the employees or independent contractors of IAM, they may only be hired or contracted with if approved in writing in advance by IAM. If IAM approves the hiring of an employee or independent contractor in connection with a sponsored project, IAM will directly pay any compensation due to such individual or entity, as well as any costs related to or benefits associated with employees and contractors of IAM. All such costs will be paid from the funds in IAM’s restricted fund held for the purposes of the project.
- Charitable contributions, gifts, grants, and other revenues to support the purposes of the sponsored project shall be made or delivered to IAM to be held in the restricted fund to be used for the purposes of the project. IAM receives and processes all of the earned income associated with the project’s activities, if any.
- Because the project is an internal program of IAM, it will be included in IAM’s required tax and other business filings and the project will not independently be subject to additional such filings on its own.
- Model A sponsored projects receive benefits of sponsorship that include the ability to receive charitable contributions eligible for tax-deduction; support from IAM with grant applications, administration, and grant agreement compliance; access to exhibition and meeting space at the Pacific Felt Factory in San Francisco, subject to availability and additional terms and conditions; discounts on certain professional services and resources; and direct payment to all vendors and contractors, including providing any required tax forms.

## 5) ADMINISTRATIVE AND OTHER FEES AND CHARGES

- **Administrative Fee.** In order to compensate IAM for its services provided in administering a fiscally-sponsored project, an administrative fee will be charged. The administrative fee will be structured as a percentage of gross receipts raised in support of the purposes of the project. The administrative fee will be equal to **twelve percent (12%)<sup>2</sup>** of (1) all funds received by IAM for the purposes of the project, regardless of source, and (2) the value of all noncash items or assets received by IAM for the purposes of the project (the “administrative fee”).
- 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 and/or auditing requirements and therefore may be subject to a higher

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<sup>2</sup> Model A fiscally sponsored projects accepted by IAM prior to January 1, 2016 will continue to be subject to a ten percent (10%) administrative fee.

administrative fee in the sole discretion of IAM. Please contact IAM in advance of applying for any such grant to inquire as to whether there will be an increased administrative fee.

- The administrative fee will be charged at the time the contributions in support of the purposes of the project are received by IAM and calculated based on the gross total of funds received by IAM in its bank accounts.
- **Transfer Fee.** Should a project be transferred to IAM from another fiscal where the prior sponsor has already applied their administrative fee to project funds, a one-time roll-over fee of 10% up to \$1,000.00 will be charged when the fiscal sponsorship relationship is established with IAM and the administrative fee will not apply to such transferred funds. Notwithstanding the foregoing, IAM reserves the right to apply a higher transfer fee to any transferred balance in excess of \$25,000. The administrative fee will apply to subsequent gross receipts in support of the purposes of the project, as set forth above.
- **Annual Insurance Fee.** Should a Model A project raise less than \$4,000 in a calendar year, IAM shall charge an annual fee of \$250.00 to only this Model A project, to be paid from the restricted fund held by IAM for the purposes of the sponsored project (the “annual fee”). If the project’s restricted fund does not have sufficient funds to cover this fee, the Steering Committee shall be personally responsible for paying the fee to IAM. The purpose of this fee is to cover IAM’s minimum costs of maintaining insurance for each Model A project. IAM reserves the right to increase this annual insurance fee in its sole discretion.
- In addition to the administrative and annual fees, IAM shall retain all interest earned in connection with the funds or assets held in the restricted fund for the purposes of the project.
- In addition to the administrative and annual fees, IAM also retains the right to assess, in its sole discretion and without the additional consent of Affiliate or the Steering Committee, additional fees from the restricted fund held for the purposes of a project for additional services or expenses incurred in connection with the project’s activities beyond those covered by the administrative and annual fees, including, but not limited to, for the following:
  - a. Any bank, credit card, or other similar fees incurred (for example, PayPal fees, bounced check fees, *etc.*)
  - b. Additional insurance required or recommended based upon the project’s activities
  - c. IAM staff or management time in managing project activities, including legal matters
  - d. Fees associated with setting up a new employee
  - e. Legal fees
  - f. Special event coordination

When the specific costs of these services are identifiable, IAM will inform Affiliate in advance to the extent possible. However, all such additional costs and expenses are subject to the discretion of IAM management, and may include the cost of IAM staff or management time.

- Such fees, interest, and charges will be paid to the general fund of IAM. They are necessary to compensate IAM for its services provided in administering sponsored projects, and thus become unrestricted rather than restricted assets when paid to the general fund of IAM. Once paid to the general fund of IAM, fees, charges, and interest will not be returned or refunded.

## 6) **ADDITIONAL TERMS**

The following terms, conditions, and requirements shall also apply to Affiliate and any sponsored project:

- **Fundraising.** A copy of any fundraising mailing or solicitation related to a sponsored project, including a grant proposal, must be approved by IAM management in advance of mailing, submission, or other distribution. Affiliate 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 project's intention to hold a raffle 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 a sponsored 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.
- **Donations / Contributions.** IAM will accept, process, and acknowledge contributions made to support the purposes of the project. This includes issuing receipts for tax deduction purposes. Donations by check shall be made payable to Independent Arts & Media, with the name of the project in the memo line. Stock gifts can only be made through IAM's designated broker. It is IAM's general policy not to intentionally publicly disclose the identities of donors. Affiliate shall make no external disclosure of any donor's identity without the donor's prior permission. Affiliate 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.
- **Communications With Potential Donors.** In the course of fundraising, Affiliate may solicit commitments from donors prior to 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 Affiliate wishes to have a donor sign a legally enforceable pledge, Affiliate 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 Affiliate.

- **Financial Accounting.** IAM will separately account for all funds received and expended for the purposes of the project and will provide Affiliate with a monthly accounting of all such transactions. Any desired corrections to such accounting must be requested by Affiliate within thirty (30) days after receipt of the accounting. Affiliate must also maintain its own accounts of all funds received and expended for the purposes of the project.
- **Accounts Payable.** IAM will produce checks for goods, services, or reimbursements in furtherance of the purposes of the project as soon as possible in accordance with IAM's procedures for such payments as detailed in the attached Procedures Appendix, provided that sufficient funds are available in such restricted fund. IAM typically issues payments on the 10<sup>th</sup> and 25<sup>th</sup> of each month, or the next business day should the 10<sup>th</sup> or 25<sup>th</sup> fall on a holiday or weekend. No funds will be advanced should the balance in the restricted fund be less than the amount requested. Requests for disbursement of funds must state the payee of the funds, other necessary information to identify the payee, the amount requested, and the purpose for which the funds are requested. For reimbursement requests, Affiliate must provide sufficient documentation of the expense incurred, including invoices, receipts, and/or proof of payment, as appropriate.
- **Grants Received.** IAM management must sign all original grant agreements and be copied at least one week in advance on all interim and final report submissions required under any grant agreement associated with the project. Ensuring compliance with the terms of any grant agreement, including the preparation of any required grant report, is the responsibility of Affiliate. Grants involving government or public agency monies typically have very heavy reporting and auditing requirements that Affiliate must discuss with IAM management in advance of acceptance.
- **Grants Made.** IAM management must preapprove any grant, award, or scholarship to be made in connection with the project. Written grant agreements and additional oversight obligations will typically be required, particularly with respect to grantees that are not recognized as exempt under IRC Section 501(c)(3).
- **Leases and Related Reserves.** Affiliate may not enter into a lease without prior written approval from IAM. Notwithstanding any other provision of this Policy Manual, Affiliate shall ensure that there is a fund balance in the restricted fund sufficient to cover a stated portion of the costs associated with the lease, which portion shall be determined between IAM and Affiliate prior to the signing of any lease.
- **Contracts and Loans.** All contracts and agreements that involve financial commitments to or from your project must be signed by a member of IAM management. No Affiliate may accept a loan except with the prior written permission of the IAM board of directors.
- **Debts and Liabilities.** Affiliate may not incur debts or liabilities in connection with the project beyond the available fund balance in the restricted fund held for the purposes of the project. Affiliate (as defined herein) will be personally jointly and severally liable for any debts or liabilities incurred in connection with the project's activities beyond the

available fund balance in the restricted fund.

- **Reserves.** Affiliate shall ensure at all times that there is a fund balance in the restricted fund sufficient to cover all outstanding liabilities associated with the project, plus at least a minimum reserve in the amount of three months of any recurring expenses of the project (such as employee payroll, lease agreements, contractor agreements, recurring expenses paid by IAM), including, but not limited to, any amounts necessary to cover the costs associated with providing benefits to any IAM employees associated with the project.
- **Employees and Independent Contractors.** No employee may be hired in connection with a project without the prior written approval of IAM. If Affiliate wishes to contract with an independent contractor to perform activities associated with the project, all such individuals must be properly classified as independent contractors under all applicable definitions and rules. If IAM does approve of the hiring of an employee in connection with a project, IAM management must approve in writing in advance all offers of employment or extensions of employment. All project employees shall be subject to any IAM personnel policies then in existence.
- **Insurance.** IAM maintains general liability and such other liability insurance as is required by law or is appropriate with respect to the conduct of its activities, as determined by IAM. Affiliate shall provide IAM with a written description of the full scope of the activities associated with the project to ensure that IAM's existing insurance coverage is sufficient. Affiliate is also required to complete an insurance supplement form and/or provide any other additional information as required by any IAM insurance provider. Affiliate is responsible for notifying IAM in writing of any changes that may impact IAM's insurance coverage. The costs associated with any additional insurance coverage necessary for IAM in light of the activities of the project shall be paid from the restricted fund held for the purposes of the project as determined by IAM in its sole discretion.
- **Automobile Usage.** Any volunteer, employee, or other agent driving an automobile on IAM business, including in connection with the activities of a project, must maintain a valid driver's license and current personal auto liability insurance.
- **Lobbying Activities.** So that IAM may ensure that it complies with rules applicable to it, all projects intending to engage in lobbying activity with respect to proposed or pending legislation at any level of government must obtain advance approval of such activities from IAM management.
- **Fundraising / Bank Accounts.** All fundraising for the purposes of the project by Affiliate shall be conducted solely through IAM. Affiliate shall promptly notify IAM of any in-kind donations it receives directly and forward to IAM any monetary donations it receives directly. Affiliate shall not maintain any bank account associated with the project, or the purposes or activities of the project, other than any bank account(s) maintained by IAM.



- **Required Permits.** Affiliate must inform IAM at least seven weeks in advance of any planned project events or activities that may require a permit from any municipal, city, state, or federal agency or any additional insurance coverage or other risk mitigation actions. Affiliate will be responsible for obtaining any required permits or other authorizations necessary for any project event. Any applicable fees or costs for any such permits or authorizations will be paid from the restricted fund held for the purposes of the project. If Affiliate is planning an event that will involve alcohol, Affiliate must review and comply with IAM’s Alcohol Management Policy, which is available on the IAM Member Center.
- **Fiscal Year.** All projects must use a fiscal year ending on December 31.
- **IAM Acknowledgment.** Affiliate shall acknowledge IAM as the fiscal sponsor in any project documents, collateral, and finished products, including by displaying IAM’s logo and/or website URL (which are available on the Member Center) on all such materials. Recommendations for how to acknowledge IAM as the fiscal sponsor are identified in the IAM Style Guide, which is available on the Member Center.
- **Reporting.** Affiliate shall submit to IAM management a report that describes the programmatic activities, fiscal management, and future plans for the project, including successes, challenges, and any planned changes. The semi-annual reports must include the projected income and expenses for the upcoming year; a general outline of the project’s plans for the upcoming year; and any known scheduled activities planned for the upcoming year, including all events, fundraising campaigns, or grant applications. **Such reports shall be due on June 21 and December 21**, or the nearest following non-holiday weekday, of each year. The submission form for such reports is available on the IAM Member Center. Affiliate must update IAM management promptly in writing of any changes to the information included in its most recent semi-annual report.
- **Additional Obligations.** Affiliate agrees to: (1) respond to IAM requests and communications in a timely manner; (2) alert IAM immediately of any accidents or incidents that occur in connection with the project’s activities; and (3) abide by IAM’s internal policies in existence during the course of the sponsorship, including, but not limited to, those policies regarding nondiscrimination, privacy, transparency, and document retention.

## 7) 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, Affiliate agrees to attend an exit interview with IAM management, if so requested by IAM. Affiliate also agrees to maintain all records in its possession related to the project for a period of at least four years after any such termination. If IAM so requests, Affiliate will turn over any records related to the sponsored project to IAM upon any termination of sponsorship.

IAM reserves the right to require a separation agreement to effectuate the transfer of all assets and liabilities of the project to a Successor for the continued operation of the project.

**8) CONTACT INFORMATION & SERVICE REQUESTS**

**Member Center:** Please use the IAM Member Center to submit all funding and service requests: <https://www.artsandmedia.net/members/>  
(Please email IAM if you have difficulties with your login)

**Email:** [admin@artsandmedia.net](mailto:admin@artsandmedia.net)

**Telephone:** (415) 738-4975

**IAM’s Office Address:**  
Pacific Felt Factory  
2830 20<sup>th</sup> Street, Suite 201  
San Francisco, CA 94110

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

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**AFFILIATE ACKNOWLEDGMENT**

This Policy Manual shall be signed by the Chair of the Project Committee and by the Project Director, if any, for each sponsored project. Whenever the individual serving as either Chair of the Project Committee or Project Director changes, Affiliate shall notify IAM immediately and such newly named Chair of the Project Committee or Project Director shall also sign this Policy Manual.

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

**Name of Project:** \_\_\_\_\_

**PROJECT COMMITTEE**

**PROJECT DIRECTOR**

\_\_\_\_\_

\_\_\_\_\_

Name: \_\_\_\_\_  
Title: Project Committee Chair

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



## **Model A Affiliate Policy Manual**

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### **Appendix: Fiscal Sponsorship Services & Resources**

**Coaching & Consulting Program**

**Google Ad Grants**

**Online Promotional Support**

### **Appendix: Insurance for Model A's**

**Business Property Insurance**

**Requests for Certificates of Insurance**

### **Appendix: Money In!**

**Donations & Deposits**

**Crowdfunding as an IAM Affiliate**

**Donor Acknowledgment Letters**

**Monthly Financial Reports**

**Salesforce Donor Reports**

### **Appendix: Money Out! (Regrant Procedures)**

### **Appendix: Employee Procedures for Model A's**



## IAM Fiscal Sponsorship Services & Resources

In addition to the management of your restricted fund with IAM, our fiscal sponsorship program includes the following core services:

- ❖ IRS mandated donor-acknowledgment letters for donations to IAM
- ❖ The ability to receive in-kind donations, stock donations, and corporate matching grants
- ❖ Customized monthly financial reports
- ❖ Access to IAM's [online Member Center](#)
- ❖ Access to IAM's Coaching & Consulting program (see below)
- ❖ Support with grant applications, administration, and reporting
- ❖ Access to exhibition and meeting space at the [Pacific Felt Factory](#) in San Francisco
- ❖ Discounts on services and professional workshops through providers, such as:
  - [TechSoup](#) (discounted technology and software)
  - [Intersection for the Arts](#) (use 20% discount promo code "IAM")

*\*\* If you sign up for a professional development workshop to support your fiscally sponsored project, IAM will refund your ticket cost up to \$50 per workshop. Simply send IAM your receipt!*

The following services may also be available on a case-by-case basis:

- ❖ Promotional support (*see below*)
- ❖ Fundraising & crowdfunding support (*see "Money In" Appendix*)
- ❖ Use of IAM's Google Ad grants for project advertising (*see below*)
- ❖ Support for Affiliate-hosted events, including access to PayPal credit card readers and special event alcohol permits
- ❖ Referrals for legal, accounting, and other professional services
- ❖ *Optional* bill pay services as a Model C+ Affiliates – generally, IAM does not pay its Model C Affiliates' vendors or contractors and all reimbursed funds are paid directly to the Affiliate; however, for an increased administrative fee, IAM may offer bill pay services to a Model C Affiliate, including direct payment of vendors and sending the IRS Form 1099s.

Model A services and resources also include:

- ❖ Coverage under IAM insurance (*see Insurance Appendix to Model A Policy Manual*)

- ❖ Direct payment of all vendors and contractors, including providing IRS Form 1099s to the extent required by law
- ❖ Filing of all government tax forms
- ❖ Human resources management, including employee payroll and health care plans to the extent employees are preapproved by IAM

## **Coaching & Consulting Program**

As an IAM affiliate, you have exclusive access to coaching and consultant opportunities across a range of expertise, including:

- ❖ Fundraising & Grant Development
- ❖ Strategic, Leadership & Organizational Planning
- ❖ Marketing & Social Media
- ❖ Program & Artistic Development

IAM's coaches and consultants will provide guidance in their respective areas of expertise based on your identified needs and goals. While most of our coaches are Bay Area, this service is available to all projects, no matter where you are located. You are invited to work with as many coaches as you like!

**[A complete list of participating professionals is available on the Member Center.](#)**

**Here are Your Two Options for Coaching Services:**

### **6 Hours of One-on-One Coaching**

All IAM Affiliates have a guaranteed coaching budget of *up to 6 covered hours per coaching project*.

“Covered hours” means that the Coach will bill IAM directly for the hours they spend working with you, and IAM will pay for this expense. Your coaching budget can be used to work with any of IAM's Coaches on a wide range of services and projects. Project ideas may include working with a coach on a specific grant application or social media / fundraising campaign. (Please note that different grant applications will not be considered separate projects.)

To schedule a one-on-one session – by telephone, video-conference or in person – **just send the Coach an email and let them know you are an IAM affiliate project!** Your coach will know to send their invoices directly to IAM for payment.

Once you have reached your budget of 6 covered hours on a project, you have two options:

(i) You can arrange to keep working with the Coach directly, but you will be responsible for any additional time or coaching expenses. (You may be able to apply for a [CCI Quick Grant](#) to cover this expense); OR

(ii) You can work with your Coach to create a **Professional Development Plan** (*see below*) to request more covered coaching time, paid for by IAM.

*\*\* You may also jump straight into requesting time for a Professional Development Plan with a Coach you already know you want to work with. You are not required to complete your initial 6 covered hours before submitting a Professional Development Plan to IAM for approval.*

### **Create a Professional Development Plan**

A Professional Development Plan is a simple proposal you submit to IAM to request covered hours with your Coach beyond the 6-hour cap in order to focus upon clear and specific learning goals that are within your Coach's area of expertise. IAM will approve your plan as long as the following conditions are met:

1) Your Professional Development Plan lists **clear, specific learning goals** that you'll be able to meet with additional covered coaching hours.

(For example, "Learn how to create my own budgets in Excel," "Get more comfortable writing my own grant narratives," "Develop my ability to write strong social media posts," "Learn how to explain financial documents to members of my community")

2) Your **Coach agrees to your Professional Development Plan** and **provides an estimate of hours needed** to meet your learning goals.

3) You agree to **submit a simple writeup at the end** to let IAM know the outcome of the Professional Development Plan, whether you were able to effectively meet your goals, and any additional feedback IAM should know about your experience working with the Coach.

### **Use of IAM's Google Ad Grants**

As a 501(c)(3) nonprofit charity, IAM is eligible to receive \$10,000 per month of in-kind advertising from Google as part of their Google for Nonprofits program.<sup>1</sup> As one of our fiscally sponsored projects, you may use a portion of IAM's monthly Google Ad Grants.

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<sup>1</sup> As a fiscally sponsored project without your own 501(c)(3) status with the IRS, you are not eligible to enroll with Google for Nonprofits. **Do not attempt to sign up for Google for Nonprofits using IAM's tax ID number.**

Each quarter, IAM will submit 4 Google Ad campaigns on behalf of our Affiliates. Each Ad will be allocated a \$2,000 buy limit for the duration of the campaign. Please submit your requested Google Ad using the [Google Ads Request Form](#) on the Member Center.

### **Google Ad Requirements:**

- All Ads must be related to your approved fiscally sponsored project.
- Your Google Ad must link to a page on the IAM website, [www.artsandmedia.net](http://www.artsandmedia.net). Using an “artsandmedia.net” URL is a requirement of Google, not IAM. Your webpage must be ready before you submit the Google Ad Request Form. Please submit any revisions to your Affiliate Webpage or request a new webpage on the IAM site using the Web Content Request Form on the Member Center under [Online Affiliate Forms](#).

IAM reserves the right to approve each Ad request, within IAM’s sole discretion. Ads will be approved on a first-come-first-serve basis; except that no Affiliate may run a campaign for two consecutive quarters if other Affiliates who have not had a campaign are also waiting.

Please contact Krystal Beasley, IAM's Affiliate Program & Communications Manager, with any questions at [krystal@artsandmedia.net](mailto:krystal@artsandmedia.net).

## **Online Promotional Support**

IAM can help promote your project and fundraisers in several ways!

- ❖ **Affiliate Page on the IAM Website:** Each Affiliate has their own dedicated page on the IAM website. We recommend including:

General description of your project;  
Your project logo;  
2-3 photos with photo credits; and/or  
Video hosted on YouTube or Vimeo.

The primary header photo or logo for your Affiliate webpage must be 530 x 330 pixels. The “Donation Today!” button on this page is specific to your project, similar to the special PayPal coding provided by IAM for your own website and emails.

- ❖ **Featured Affiliate Page on the IAM Homepage Banner:** IAM features 3 to 4 Affiliates on our homepage at any given time. If you have a special event, announcement, or fundraiser coming up, this Featured Affiliate Page can be more specific than your general Affiliate page on the IAM website. The primary header photo for your Featured Affiliate Page must be 530 x 330 pixels.

- ❖ **IAM Emails – Affiliate Newsletter:** Twice a month IAM sends all projects the IAM Affiliate Newsletter by email announcing upcoming Affiliate events, grant deadlines, and workshop opportunities.
- ❖ **Social Media:** IAM currently maintains social media profiles on Facebook, Twitter, and Instagram. For sharing content from your own profiles, please tag IAM or include #IndyArtsSF so that we can find and share your content online!

### **How to Submit Promotional Materials to IAM:**

**IAM Website Content:** Please submit your webpage requests using the Web Content Request Form on the IAM Member Center under [Online Affiliate Forms](#).

The primary header photo for any IAM webpage should be 530 x 330 pixels. If you do not have an image this size, IAM can help you to resize any rectangular image or logo.

**Affiliate Emails, Facebook, Instagram, and Twitter Networks:** Submit your events or announcements by email to IAM’s Affiliate Program & Communications Manager Krystal Beasley ([krystal@artsandmedia.net](mailto:krystal@artsandmedia.net)) at least three weeks prior to the event. Please include the date and time, venue, any ticket / discount information, social media postings or URL links, as well as an event image or flyer, if applicable.

If your event has already passed, please feel free to send all relevant info as well as images from the event so we may highlight your successful happenings!





## **Insurance for Model A Fiscally Sponsored Projects**

As a Model A affiliate, your project activities, employees, and volunteers are covered by IAM's insurance. IAM maintains general liability and such other liability insurance as is required by law or is appropriate with respect to the conduct of our activities, as determined by IAM. Our insurance coverage includes:

- **General Liability** up to \$2,000,000 per incident, including Business Property and Improper Sexual Misconduct coverage
  - **Program activities with minors:** For any program that involves your employees, contractors, or volunteers engaging with minors in person, these persons must undergo [Livescan](#) fingerprinting for a criminal background and identity verification check. IAM is registered with the California Department of Justice to request Livescan fingerprinting. Please contact IAM for assistance with this service.
- **Automobile Liability** up to \$1,000,000 for Hired Autos and Non-IAM Owned Autos
  - For Automobile coverage, you must provide IAM with a copy of any driver's valid Driver's License and proof of personal auto liability insurance *in advance*.
- **Errors & Omissions and Cyber Liability** up to \$1,000,000 per incident
- **Workmens Comp** up to \$1,000,000 per accident per employee
  - Please note that Workmens Comp only covers your employees (that are also employees of IAM) and volunteers. It does not cover paid independent contractors or vendors.

If you are asked to provide insurance in amounts above these limits (for example, for a specific grant or venue), please contact IAM to inquire as to how much this additional coverage may cost. Your project will be responsible for any fee the increase may require.

Insurance coverage is a service provided by IAM as part of your standard fiscal sponsorship fee. However, IAM reserves the right to require additional fees for insurance based on cost estimates provided by our underwriter.

## **Business Property Insurance**

Business property used for your project is covered as part of IAM's General Liability coverage. Should this property be stolen, lost, or damaged, IAM's insurance may help pay for part of the replacement cost.

To ensure coverage, you must provide to IAM the following information:

- **Estimated total value of your property** located at your office or storage space (this dollar amount will be the maximum amount of any potential claim paid)
- **Address for each location at which property is stored.** Only theft or damage at locations listed on IAM’s insurance policy are covered. This can either be an office or storage space.
- **For each Location:**
  - Square footage of the location or storage
  - Year of construction
  - Type of Construction (such as Frame, Joisted Masonry, Non-Combustible, Masonry Non-Combustible, Modified Fire Resistive, Fire Resistive)

Over time, if there are changes to this information (such as change in property value or location), you must notify IAM so that we can update the scope of our policy. If you fail to update this information with IAM, we cannot guarantee payment on potential claims.

### **Requests for “Certificate of Insurance”**

When someone asks for a Certificate of Insurance or that they be named an Additional Insured on your insurance, they are requesting proof that your insurance will cover their activities in connection with your project. This is a common request, especially from government funders and event venues – All you need to do is email IAM to request the correct type of Certificate of Insurance.

When requesting a Certificate of Insurance from IAM, please provide:

- **Name and address of the entity to be named as the Additional Insured.**
- **Confirm what TYPE of insurance they are requesting** – for example, do they just need General Liability or do they want both General Liability and Workmens Comp? There are different COI’s for IAM's General Liability versus Workmens Comp.
- **Any documents provided by the Requestor that explains their requirements for the Certificate of Insurance.** Some people have specific instructions for COIs, such as how they should be named or specific language related to your activities.

If you are sending an old Certificate to a funder, always double check the “Policy Expiration” date to verify you are sending the currently effective COI.



## Money In! (aka Donations & Deposits)

- **Cash Donations** are received electronically via PayPal (or other IAM-approved online payment system), or by check or money order mailed to the IAM P.O. Box (pickup is generally once per week). The email address for IAM's PayPal account is [donations@artsandmedia.net](mailto:donations@artsandmedia.net).
  - If you receive a cash donation directly from a donor – for example, during a special event or fundraiser – you must deposit these funds with IAM. For any 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.
- **Checks** must be payable to “Independent Arts & Media” with the name of the project in the check memo. *Checks made out to the Affiliate will be returned.* If you are mailing checks to IAM for deposit, we recommend that you make copies of any checks before you mail them.
- If a donor would like to send their gift by **ACH or Wire Transfer**, please contact IAM for our bank account information. Please also provide us with the donor's name, mailing address or email, and donation amount to be sent.
- For **Corporate Matching Donations**, where companies donate to charities supported by their employees, many companies (e.g., Google, Apple, Genentech) use services such as Benevity to process these employee donations. Other companies manage their corporate matching internally (e.g., Salesforce). For these gifts, the employee will use their company's system to select IAM as the nonprofit recipient and your project as the intended “program.” These funds can take anywhere from 4-6 weeks to be received by IAM.
- IAM will notify you by email when PayPal donations, corporate matching donations, and third party grant/donation checks are received. PayPal notifications are forwarded weekly from [donations@artsandmedia.net](mailto:donations@artsandmedia.net). If you need notifications more frequently, please contact [krystal@artsandmedia.net](mailto:krystal@artsandmedia.net) with this request.
- **PayPal Credit Card Reader Donations:** If you would like use a PayPal Credit Card Reader to collect donations with a mobile device, please contact IAM for the Reader device, login, and password. All PayPal Reader donations must be processed through a login provided by IAM to ensure proper accounting. You will also need to download the [PayPal Here](#) app to a WIFI-enabled device. After you use the Reader, you must provide IAM with a complete record of all

donations collected using this *PayPal Reader Donation Spreadsheet* available on the Member Center.

- 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. The IAM Board of Directors may consider a special request to keep the donation in stock form. Under these circumstances, the Affiliate will be responsible for a \$25/month fee for maintaining the stock brokerage account. IAM is not responsible for any changes in value to stock held on behalf of its Affiliates.
- **In Kind Donations** in the form of tangible items (such as auction gifts, food, beverages for special events) should be delivered directly to the Affiliate. The Affiliate must provide IAM with the donor's name, mailing address or email, a detailed description of the donated item, and a monetary valuation 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. If you are submitting a list of multiple in kind donations, please use the *In Kind Donations Spreadsheet* available on the Member Center.
- To create a **Facebook Fundraiser** for your project, you should select IAM as the nonprofit to receive the funds, but create a campaign title with your project's name. When Facebook sends IAM the donated funds (which happens monthly in a lump sum transfer), we will use the campaign names to determine how to allocate the funds between our projects.

### **Crowdfunding as an IAM Affiliate**

If you choose to create a crowdfunding campaign as an IAM Affiliate, your crowdfunding donors will receive donor acknowledgments for their tax deductible gifts to your work. The usual IAM fiscal administration fee will apply, plus any additional partner fees.

- You may use any crowdfunding platform of your choosing (Kickstarter, GoFundMe, etc.), but *your campaign must be set up to transfer all funds directly to IAM*. IAM reserves the right to request direct access to your crowdfunding campaign (request your login and password), in its sole discretion.
- You must notify IAM of your campaign at least two weeks prior to launching the campaign. A member of IAM management must review and approve your campaign prior to launch.
- *Are you offering perks / gifts to your donors in exchange for their donations?* If yes, then you must provide IAM with:

- List of all perks
  - Fair market value of each perk, and
  - Minimum donation required to receive each perk
- ***When your campaign is complete, you must provide IAM with a complete donor report*** showing each donor's name, email address, gift amount, date of gift, and, if applicable, any perk given in exchange for their gift.

**For Model C Affiliates Only:** If you choose to create a crowdfunding campaign where the funds are transferred directly to you – and not IAM – you must clearly state in your campaign that all contributions are ***not tax deductible***. All Model A crowdfunding campaigns must transfer funds directly to IAM, not to a member of your Project Committee.

For a list of Crowdfunding resources, please see the [Crowdfunding section](#) in the Member Center.

### **Donor Acknowledgment Letters**

IAM is responsible for providing donor acknowledgment letters for all gifts received for our projects.

Acknowledgments are sent quarterly to the donor either by paper letter via USPS or by email from [donations@artsandmedia.net](mailto:donations@artsandmedia.net). All PayPal donors that send a recurring subscription donation will receive one email at the end of each year showing their total PayPal donations for that calendar year.

If a donor requests their acknowledgment letter sooner than our quarterly schedule for sending letters, please email this request to IAM.

### **Monthly Financial Reports**

IAM provides all Affiliates with an updated financial report after any month during which you had activity. The reports are spreadsheets sent from [bookkeeping@artsandmedia.net](mailto:bookkeeping@artsandmedia.net). It is your responsibility to review these reports monthly and contact IAM with any comments or revisions.

**Your monthly financial spreadsheets will include the following reports:**

- **Monthly Detail** tab is a detailed list of your project's income and expense activities for that month
- **P&L YTD** tab ("Profit & Loss Year-to-Date") is your project's income & expense activity for that calendar year to date

**Appendix – Money In!**

- **P&L from Inception** tab is the total total income and total expense for all dates since inception (the date you joined IAM) – the highlighted **Net Income** amount at the bottom is *your project's current available balance* as of the end of that month
- **Paypal Detail** tab will list the name, amount, and available contact information for each PayPal donation from that month
- If you have any restricted grant funds available, you will see a **Restricted Grants** tab which will detail your remaining balance for each restricted grant.

### **Salesforce Donor Reports**

IAM maintains a complete record of all of your project donors in a Salesforce CRM database, which is updated quarterly. If you would like a downloaded record of your project donors, 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 Out!** **(Regrant Procedures)**

- All requests of payment from your project's restricted fund must be submitted online using the [Model A Regrant Request Form](#) via the Member Center. Do not email IAM with payment requests.
- **Regrants are disbursed on the 10<sup>th</sup> and 25<sup>th</sup> of each month**, or the nearest business day after. All regrant requests must be *submitted 3 business days* in advance. If you submit a request late, it is within IAM's sole discretion to approve the request for immediate payment or to wait until the next payout period.
- Only persons identified in your original IAM Intake Form as authorized to submit regrants may submit payment requests. If your project needs to change or include a new person authorized to submit regrants, the Project Director or authorized member of your Affiliate Project Committee must execute a Regrant Authorization Form, identifying the new authorized person. Please contact IAM to request this form.
- IAM will only approve requests that do not exceed the current balance of your project's restricted fund with IAM. If you previously did not have enough funds, but recently received funds from which you are requesting the regrant, upload a PDF or image of this income to verify IAM's receipt of this deposit.
- Upon submission of the online Regrant Request Form, a copy will be sent by email to the "Affiliate Email Address" identified in the form. If you do not receive this email confirmation, please contact IAM to confirm whether your request was received.
- **For Reimbursable Expenses and Vendor Payments, funds are sent either by paper check or electronically by either Zelle or ACH transfer.** With electronic transfers, there is no cost to you. If your Payee would like payments by ACH, please ask them to complete the ACH Authorization Form and return it to IAM. To participate with Zelle, you will need to identify what email address or phone number your Payee uses for the Zelle service when submitting the Regrant Request Form.
- Please note that there is a \$5,000 per day maximum for electronically transferring funds using Zelle. If the total amount of Affiliate regrant requests for a specific payout date exceeds \$5,000, IAM may, within its sole discretion, delay payment to a later date to comply with these transfer limits.

## Types of Model A Regrant Payments

As a Model A project, you have several options for how to process and receive payments:

- **Reimbursable Expenses with Receipts:** All requests for reimbursement of expenses must be accompanied by a receipt or proof of payment to document the expense. Please submit one Regrant Form per Payee and try to combine as many expenses into one Regrant Form as possible. This will help simplify IAM's review for approval and monthly accounting. To help you categorize expenses, there is a *Quick Reference Income & Expense Categories* (PDF) on the Member Center, on the same webpage as the Model A Regrant Form. In general, payment of reimbursable expenses will not be included in an IRS Form 1099 issued for that Payee.
  - Please note that you should *never directly pay people for services* to your project. Reimbursement for payments to persons for services may be considered 1099 taxable income to you. Payments to persons should come directly from IAM, *see below*.
- **Payment to Vendors and Independent Contractors:** Every payment request for services provided to your project must be accompanied by an invoice and completed IRS Form W9. To ensure compliance with all state and federal employment laws regarding employee classification, you must identify to IAM in advance all vendors, payment amounts, and scope of services to be performed. IAM reserves the right to require that certain persons become employees of IAM or enter into an independent contractor agreement for their services, in IAM's sole discretion.
- **Employee Payroll with Timesheets:** To ensure compliance with all state and federal employment laws regarding employee classification, IAM may require that some of your personnel become W2 employees of IAM. Employees are paid twice per month. If your employees are full-time exempt salary, they will be paid automatically each pay period. For any non-exempt hourly employee, the employee will need to track their time using timesheets on our online Gusto payroll service. As Project Director, you will be responsible for reviewing and approving these timesheets each pay period. Please see the *Employee Appendix of this Manual* for more details.
- **Credit Card Request for Online Purchasing:** Please use this option if you would like IAM to use our credit card for online purchasing.
  - Submit [Model A Regrant Form](#), select "Credit Card Online Purchase" as the type of regrant request
  - Identify the address to where the purchased items should be shipped
  - Identify total amount per purchase, with closest estimate as possible with sales tax and shipping
  - Submit one Regrant Form per Retailer / Website for purchasing the items
  - Upload one document to detail the entire purchase per Retailer / Website - specifically, a list of all items to be purchased from the website with a URL for each item

**OR** provide IAM with your login and password for the Retailer / Website where you have already added your items for purchase to an online Shopping Cart. IAM will log in to your account and purchase your products with the IAM credit card.



- Information provided on the remainder of the Regrant Form is the same, with estimated subtotals by expense categories

IAM will assess credit card purchasing requests based on: (1) the Affiliate's available unrestricted funds (current cash balance), or (2) a request to release restricted grant funds so long as the purchase is an appropriate use of such funds (example: request to purchase event supplies using a grant restricted for that specific event). Unless a specific reason is given for using the website identified, IAM reserves the right to purchase any product at a price or website different from that stated in the Regrant Form.

- **Petty Cash:** Petty cash is available in the form of either a prepaid PEX credit card or cash transfer. Before requesting petty cash, please review the entire **Petty Cash Policy, below**.

#### **To request petty cash:**

1. **Submit [Model A Regrant Form](#), select “Petty Cash Request” as type of regrant request.** Identify whether you want the funds received by prepaid credit card, check, or Zelle electronic transfer.

If receiving petty cash by check or Zelle electronic transfer, the ***Project Representative accepting such funds will be personally responsible for these funds***. To the extent any funds received as cash are not reconciled by receipt or returned to IAM, this person will receive an IRS Form 1099 showing these remaining funds as personal income for services rendered.

PEX Credit Cards will be mailed from PEX to the Model A project. You will have the ability to request additional funds be added to your PEX Credit Card using future regrant requests. Please note that it may take up to 7-10 days for a new card to be delivered.

2. **Identify the total amount requested with an estimate of how the funds will be used by Sub-Expense Category.** If applicable, identify which grant these funds will be associated with.

If you already have a PEX Credit Card with IAM, we will add the amount requested to your existing PED card once your regrant is approved. If you are requesting a 2<sup>nd</sup> PEX card, please note this in your Regrant Form.

3. **Expense Reconciliations: Tracking each use of petty cash AND save all receipts**

It is your responsibility to reconcile all uses of petty cash on a monthly basis.

\* ***PEX Credit Card Transactions:*** If using a PEX Credit Card, you must log into your PEX online account and update each transaction with a “Tag” (expense category), description, and receipt. Receipts should be uploaded directly into the PEX account.

\* ***If you were provided Petty Cash by check or Zelle:*** You must track each purchase in the ***Petty Cash Tracking Log*** (Excel spreadsheet) available on the Member Center, and save a digital photo/scan of each receipt in an electronic folder. Each receipt should be saved using the following naming convention: Vendor\_Date\_Amount

Each use of petty cash should be logged with the following information:

- Original Petty Cash Recipient
- Date
- Vendor
- Amount
- Expense Category
- Description

At the end of each month, send to IAM the completed Petty Cash Log and all receipts. For example: Share with IAM the Dropbox/Google Drive folder with the spreadsheet tracking log and copies of receipts.

IAM will use the petty cash reporting to reconcile your project's monthly financial reports and re-allocate the petty cash advance by expense category.

### **IAM's Petty Cash Policy**

IAM may provide a Model A Affiliate with a petty cash advance in the form of either a prepaid credit card or cash transfer. IAM will assess such requests based on: (1) the Affiliate's available unrestricted funds (current cash balance), or (2) a request to release restricted grant funds so long as the purchase is an appropriate use of such funds (example: request to purchase event supplies using a grant restricted for that specific event). Petty cash funds must be used solely for the purposes of Model A expenses. If a request for petty cash is for funds from a restricted grant, the petty cash funds may only be used in a manner consistent with that grant. Prepaid credit cards will only be given to Model A Project Directors.

**Use of Petty Cash:** Absent pre-approval by IAM, petty cash must not be used to pay staff or contractors for services rendered. Staff or a contractor may be paid with petty cash only for a reimbursement of expenses fully documented by supporting receipts. Should petty cash be required to pay a contractor for any other reason, contact IAM at least two weeks in advance so IAM can explain the necessary documentation and approve the exception.

**Lost, Stolen, or Misused Petty Cash:** Any prepaid credit card provided by IAM must be stored in a secure, locked location. If petty cash provided to an Affiliate is lost, stolen, or deemed by IAM to have been used in a manner not appropriate for the Affiliate project, such funds will not be refunded by IAM to the Affiliate.

Please contact IAM immediately if your PEX prepaid credit card is lost, stolen, or misplaced so that IAM can remove all funds from this PEX card.

Should an Affiliate experience multiple incidents of loss, theft, and/or inappropriate use of petty cash, IAM will cancel the Affiliate's privilege of requesting petty cash. IAM reserves the right to deny any request for petty cash for any reason.

**By the end of each Fiscal Year (December 31st),** all petty cash must be reconciled by either (1) providing IAM with a receipt to confirm the expense, or (2) returning any unused petty cash to IAM. Any petty cash not reconciled with a receipt (example: prepaid card was lost or stolen) will be assigned as:

- Prepaid Credit Card = “Other G&A Expense”
- CASH = “Other Program Personnel,” which will then become taxable income on an IRS Form 1099 to the Affiliate personnel who received the cash advance.