



Guidelines for grant FISCAL SPONSORS

Recorded Fall 2025

A photograph of four people, the Antone Family, standing on the steps of a large stone monument. Three women are standing, and one woman is seated in a chair in front of them. All four have their right fists raised in a gesture of solidarity. They are wearing traditional Tohono O'odham clothing, including red skirts with colorful horizontal stripes and black jackets. The monument has inscriptions for 'DRAKE', 'SERRA', and 'LA STOCK'. In the background, there are flags and a city street.

Antone Family (Tohono O'odham), 2019, Photo by Hulleah Tsinhnahjinnie
Left to right: Christine [seated], Melanie, Michelle and Arianna

LAND ACKNOWLEDGEMENT

OUR PRESENTERS



2020 Cultural Centers Bayview
Opera House Capoeira, July 2019

SFAC Community Investments Staff

- Senior Program Officers:
 - Jonell Molina
 - Anne Trickey
- Program Officers:
 - Jen Atwood
 - Jen Chu
- Program Associate: Kingsley Sun

AGENDA



2020 SPX Dancer's Group, SharpFine
by RJMuna

- About the San Francisco Arts Commission (5)
- What is a Fiscal Sponsor and When to Use One (5)
- Eligibility Requirements (10)
- How to Apply with a Fiscal Sponsor (10)



ABOUT THE SAN FRANCISCO ARTS COMMISSION



SAN FRANCISCO ARTS COMMISSION



The San Francisco Arts Commission is the City agency that champions the arts as essential to daily life by investing in a vibrant arts community, enlivening the urban environment and shaping innovative cultural policy.

Our programs include:

- Community Investments
- Public Art
- Civic Art Collection
- Civic Design Review
- Art Vendor Program
- SFAC Galleries

Youth Art Exchange Clarendon Mural
and Anthony Jimenez

RACIAL EQUITY STATEMENT



SOMArts, Thinking of You

The San Francisco Arts Commission is committed to creating a city where all artists and cultural workers have the freedom, resources and platform to share their stories, art and culture and where race does not predetermine one's success in life. We also acknowledge that we occupy traditional and unceded Ohlone land. Fueled by these beliefs, we commit to addressing the systemic inequities within our agency, the City and County of San Francisco and the broader arts and culture sector. This work requires that we focus on race as we confront inequities of the past, reveal inequities of the present and develop effective strategies to move all of us towards an equitable future.

COMMUNITY INVESTMENTS PROGRAM



The **Community Investments Program** supports San Francisco artists, arts organizations, and communities with an equity lens through grants, technical assistance and capacity building, economic development, arts education initiatives and community-based Cultural Centers.

Danny Duncan by Bekah Lynn
Photography

CULTURAL EQUITY ENDOWMENT FUND



SEC. 68.1. PURPOSES

The Cultural Equity Endowment Fund is established to move San Francisco arts funding toward cultural equity.

Priority funding goes to organizations that foster artistic expression deeply rooted in and reflective of historically marginalized communities. These communities include: African and African American; Latinx; Asian and Asian American; Arab; Native American; Pacific Islander; lesbian, gay, bisexual, queer; transgender and gender variant people; people with disabilities; and women.

2022 SPX Fresh Meat Productions FRESH
MEAT FESTIVAL Trans And Queer Performers



WHAT IS A FISCAL SPONSOR & WHEN TO USE ONE



WHAT IS A FISCAL SPONSOR?

- A Fiscal Sponsor is a nonprofit organization that provides financial and at times, other operational support services to individual artists, collectives, LLCs, organizations that have not yet become 501(c)3 compliant and 501(c)3 organizations that do not have their own capacity to manage grant requirements.
- Fiscal Sponsorship is a partnership in which a 501(c)3 nonprofit (“the fiscal sponsor”) sponsors a project so the project can access grants.
- Fiscal sponsors must meet and fulfill all requirements under the grant agreement including but not limited to fiscal, reporting and insurance requirements.

FISCAL SPONSORSHIP MODELS

FISCAL SPONSORSHIP MODELS	BASIC CHARACTERISTICS	IS PROJECT A LEGAL ENTITY?	BASIC RELATIONSHIP	CHARITABLE DONATIONS RECEIVED BY
A DIRECT PROJECT	Project belongs to sponsor and is implemented by its employees and volunteers	No	Employer-employee	Sponsor
B INDEPENDENT CONTRACTOR PROJECT	Project belongs to sponsor but is conducted by separate entity under contract	Yes	Client-contractor	Sponsor
C PREAPPROVED GRANT RELATIONSHIP	Project applies to sponsor for one or a series of grants, sponsor funds project from money received from donors	Yes	Grantor-grantee	Sponsor

SOURCE:

<https://fiscalsponsorship.com/wp-content/uploads/2021/01/SummaryofModelsChart2019.pdf>

WHEN TO USE A FISCAL SPONSOR

- If the organization, project or collective is not a 501(c)3
- If the artist or 501(c)3 organization needs support with fiscally tracking grant funds or required insurance
- If the artist is working with minors under 18 years old, seniors over 65 years old, or people with disabilities. **This includes the applicant's family members and any performances or events at schools, senior centers or community centers serving the disabled population.**
- If the artist is a former employee of the City & County, including the San Francisco Unified School District and San Francisco City College.

HOW TO FIND A FISCAL SPONSOR



FiscalSponsorDirectory.org

A directory of fiscal sponsors nationwide

[Directory listings by state, territory, country | Fiscal Sponsor Directory](#)

[California | Fiscal Sponsor Directory](#)

- Many Fiscal Sponsors are genre focused, ask your colleagues working on similar projects or in similar space.
- For San Francisco Arts Commission grants, your fiscal sponsor must be based in San Francisco.
- Most Fiscal Sponsors will charge a fee. This fee should be a line item in your grant budget.



ELIGIBILITY AND REQUIREMENTS



ELIGIBILITY

- Be a continuous resident of the City & County of San Francisco for a minimum of two years.
- Provide proof of a physical San Francisco address that is not a P.O. box or commercial mailbox service.
- Be willing and able to meet the requirements associated with receiving funds from the City and County of San Francisco, including the grant agreement's disbursement schedule.
- Have a consistent programmatic history and public benefit to the City of San Francisco, its neighborhoods and communities over the last two years.

ELIGIBILITY – FISCAL SPONSORS

Fiscal Sponsors must:

- Be a 501c3 in good standing with the following entities at the time of application, and during the entire grant term (if funded:)
 - The IRS <https://apps.irs.gov/app/eos/>
 - The California Franchise Tax Board
<https://webapp.ftb.ca.gov/eletter/?Submit=Check+Status>
 - The California Attorney General's Registration of Charitable Trusts
<https://rct.doj.ca.gov/Verification/Web/Search.aspx?facility=Y>
 - The California Secretary of State
<https://bizfileonline.sos.ca.gov/search/business>
 - Organizations that receive grants must remain in good standing during the term of the agreement.
- If the applicant working with a Fiscal Sponsor is 501c3PC ALL of the above compliance requirements are required of both the fiscally sponsored applicant and the Fiscal Sponsor.

ELIGIBILITY – FISCAL SPONSORS

- At the time of application provide proof of a Fiscal Sponsorship Agreement or Memorandum of Understanding (MOU) between the fiscal sponsor and the fiscally sponsored applicant that includes the following:
 1. Define which model of fiscal sponsorship is used;
 2. Description of the exact nature of the services to be provided by this fiscal sponsor;
 3. The manner in which funds will be disbursed from the grant to the fiscally sponsored project/entity;
 4. An outline of the reporting requirements for the fiscally sponsored project/entity;
 5. The fiscal sponsorship fee;
 6. Identification of the fiscal sponsor's staff person who will serve as the primary liaison with the fiscally-sponsored project/entity.

ELIGIBILITY – FISCAL SPONSORS

- Maintain adequate fiscal staff and systems to support the sponsored program.
- Provide a submitted and signed and dated copy of Federal Form 990 for the most recent tax year (calendar or fiscal).
- Hold operating reserves sufficient to support the sponsored program.
- Be the legal grantee and receive the funds on behalf of the applicant who is the subgrantee.
- Work with the subgrantee to complete and submit financial documentation of the disbursement of funds with the grant's quarterly and final reports.
- **Pay all funds to the subgrantee in advance of the final disbursement of the grant.**
- Fiscally sponsored projects may include:
 - 1) LLCs with a budget cap of \$500,000 that demonstrate a focus on the development, production, presentation, and/or support of project-based artistic works and/or youth arts activities in San Francisco.
 - 2) Sole proprietorships for artists.

ELIGIBILITY – FISCAL SPONSORS

Fiscal Sponsors must NOT:

- Be fiscally sponsored themselves.
- Be engaged retroactively, changed, removed or added after a grant application is submitted or approved for funding.
- Sponsor a for-profit entity or project.
- Act as a fiscal sponsor for employees, artists or board members contracted by that organization; a third-party fiscal sponsor is required.

APPLICATION REQUIREMENTS

Requirement	Fiscal Sponsor	Artist	Organization
Proof of current CA Attorney General Registry of Charitable Trusts good standing	X		
Proof of IRS Good Standing & Proof of CA Franchise Tax Board good standing	X		
Proof of California Secretary of State good standing	X		
Proof of current 501(c)(3) status	X		
Proof of current San Francisco address.	X	X	X
Financial Statements: Profit and Loss Statement and Balance Sheet for the most recently completed fiscal year		N/A	X
Required Uploads/Links		X	X

COMPLIANCE AND INSURANCE



2020 Artistic Legacy Grant, Zaccho Dance, Invisible Wings 1998, Robert Henry Johnson and Amara Tabor Smith

- Supplier Compliance
Visit SF CITY Partner
<https://sfcitypartner.sfgov.org/pages/become-a-supplier.aspx>
- Grant Agreements
- Insurance



ADVANCE PAYMENT POLICY



ADVANCE PAYMENT POLICY

- The new advance payment policy and quarterly reporting and reimbursement process is in the FY25-26 Guidelines.
- The new advance payment and reimbursement policy will apply to all grants made for FY26-27, for all grants with a July 1, 2026 or later start date.
- SFAC grantees with existing active grants will continue to be paid as outlined in the grant agreement in the appendix section titled “Disbursement Schedule.”



PlayGround, Free-Play Festival, photo by Lana Richards

ADVANCE PAYMENT GOOD NEWS

Controller's Standard Policy

- Advance can only be **10%** of the total grant amount
- Advance can only occur in the second or third year of the grant term

Arts Commission Policy as approved by the Controller

- Up to **50%** of the total grant amount
- Occurs at the beginning of the grant term

ADVANCE PAYMENT PROCESS



Idris Ackamoor and Cultural
Odyssey

1. Grantee submits the Advance Payment Request Letter with staff support
2. Staff review letter and assist with updates if needed
3. Approved advance amount goes into the grant agreement
4. Grantee completes grant agreement with staff support

For more information read the Advance Payment policy on the SFAC website.

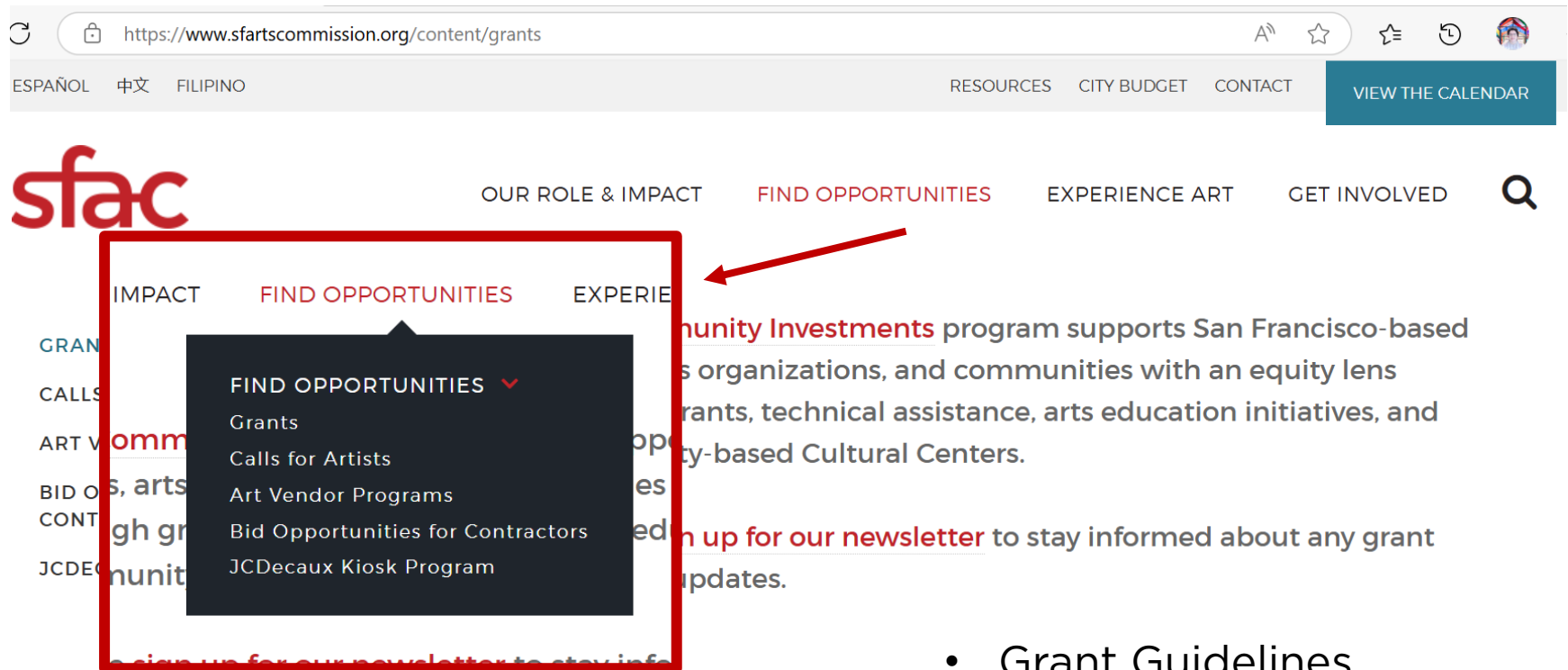
[Review the Advance Payment policy on the SFAC website.](#)



HOW TO APPLY



GRANTS LANDING PAGE

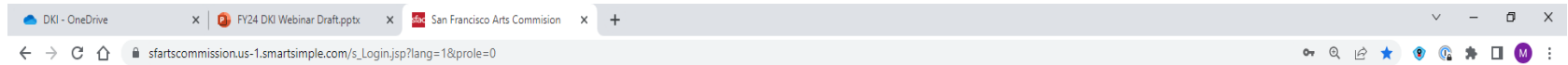


<https://www.sfartscommission.org/grants>

- Grant Guidelines
- Technical Assistance
- Application Instructions
 - Contact information
 - Application Questions
 - Project Budget
 - Support Materials
- Link to online application

SFAC ONLINE APPLICATION

<https://sfartscommission.us-1.smartsimple.com/>



Login

Email

Password

Log In

[Forgot Password?](#)

New to the System?

Register

San Francisco Arts Commission Grant Portal

The Community Investments program supports San Francisco-based artists, arts organizations, and communities with an equity lens through grants, technical assistance, arts education initiatives, and community-based Cultural Centers.

ADD THIS EMAIL TO SAFE SENDERS LIST
noreply@smartsimplemailer.com

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ONLINE APPLICATION - Eligibility Form- Artists & Organizations



Registration Options

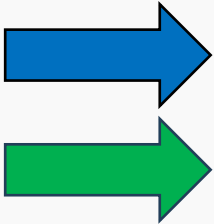
I am applying as:

Registered Nonprofit Organization

Register yourself and your organization.

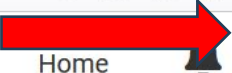
Individual Applicant

Register yourself as an individual.



ONLINE APPLICATION - Funding Opportunity

→ ↻ 🏠 🔒 https://sfartscommission.us-1.smartsimple.com/iface/ex/ax_index.jsp?lang=1 133% ☆ 📧 ⬇️ 👤 ⓘ 📄 ☰

sfac MY LINKS MENU: UPDATE ORGANIZATION AND INDIVIDUAL CONTACT INFO  

 Test Cats  Organization or Artist name

Arts for Cats and Families
[REDACTED]@gmail.com  Primary email address associated with your account

APPLICATIONS

4 Funding Opportunities 	0 In Progress	1 Under Review
0 Approved	0 Closed/Declined	

Thank you!



Following the Road to Ose Tura by Luke A Abiol

sfac