

Grant Requirements & Compliance How to Manage Your San Francisco Arts Commission Grant

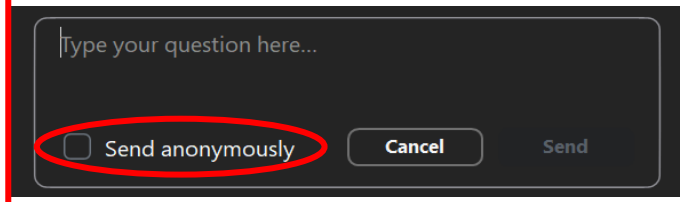
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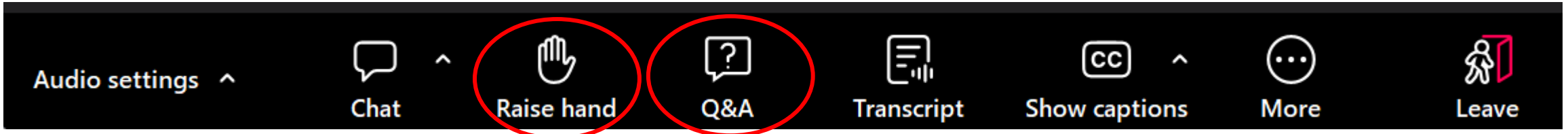
2026-2027

TECHNICAL HOUSEKEEPING

Chat is enabled for this webinar for greetings and social media handles. Ask all questions in the Q&A.

Click to see the Q&A and type a question. Tick the box to remain anonymous if you wish.

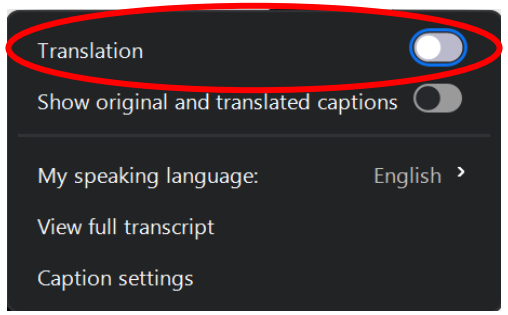




Your speaker and microphone settings

Click "Raise Hand" to join the queue to ask a question live. Your microphone will be unmuted when you are asked to speak.

Click "Transcript" or "Show Captions" to read along. These may be under "More" if not on your screen. The carat next to Captions also has the option to toggle on automated translations.



HOUSEKEEPING

This webinar is being recorded – we will share the recording and the presentation slides with you!

Your microphones have been muted to minimize background noise. You may choose to be on- or off-camera.

The chat feature is enabled, please post greetings, social media handles or any technical needs in the chat.

The Q&A feature is enabled, please post questions in the Q&A.

If you would like to speak live, there will be a question-and-answer session at the end of the presentation. If you have additional questions, or we don't get to yours, please email us at sfac.grants@sfgov.org.



International Indian Treaty Council
Alcatraz Sunrise Gathering

COMMUNITY INVESTMENTS STAFF

Director of Community Investments*
Denise Pate, denise.pate@sfgov.org

Senior Program Officers
Jonell Molina, jonell.molina@sfgov.org*
Anne Trickey, anne.trickey@sfgov.org*

Senior Compliance Officer
Molly Barrons, molly.barrons@sfgov.org*

Program Officers
Jennifer Chu, jennifer.chu@sfgov.org
Coco Duhon-Kelley, coco.duhon-kelley@sfgov.org
Maysoun Wazwaz, maysoun.wazwaz@sfgov.org

Program Associates
Jax Blaska, jax.blaska@sfgov.org
Kingsley Sun, kingsley.sun@sfgov.org
Natalia Perez, natalia.perez@sfgov.org*

**Today's Presenters*

AGENDA

1. New Payment Policy
2. New Report Documentation Policy
3. Grant Requirements Overview
4. Questions & Answers



CubaCaribeFestival Photo by LexMexArt



Naomi Garcia Pasmanick filmmakers panel discussion
by Nick Derenzi

sfac san francisco arts commission

ADVANCE PAYMENT AMOUNT

- The first grant payment will be the same as the approved advance payment amount, up to 50% of the grant total.

- After your advance payment you will follow a quarterly reimbursement schedule. Your grant agreement includes a schedule to request quarterly reimbursements.

- The quarterly reimbursement amounts are based on your needs related to your project or programming.

- If you did not make an advance payment request, grant payments will be made through quarterly reimbursement requests.

- All Advance payments must be spent in full before you can receive another payment.

HOW PAYMENTS WORK

- If you receive an advance payment, the amount of the advance payment will be deducted from subsequent requests for reimbursements until it zeros out and is fully accounted for.

- For example, if your grant is $50,000 and your advance payment is $25,000, your next reimbursement request should be over $25,000 in order to receive a second payment.

- For example, if your first reimbursement request is for a total of $30,000, you will receive a reimbursement of $5,000.

- The reason you would only receive a total of $5,000 is because the City is accounting for the first advance payment of $25,000.

- The use of advanced funds should be included with the first request for reimbursement and first quarterly report and subsequent requests for reimbursements and reports until the advance payment amount has been fully accounted for.

REQUESTS FOR REIMBURSEMENT

- All reimbursement requests will require quarterly reports that will include:
  - A brief narrative update on the grant deliverables
  - Expense report of all funds expended to date;
  - Proof of current insurance (if required)



- **Quarterly reporting is required regardless of a request for reimbursement.**

QUARTERLY REPORT FORM



Grant Expense Report:

Download the relevant expense report template here:

- **Download the Organization Expense Report Template**
- **Download the Artist Expense Report Template**

Note: if you do not have Microsoft Excel, download this template, then drag it or upload it into your Google Drive (drive.google.com). It will then open in Google Sheets, a free software.

***Important:** Expenses must be incurred within the grant term, paid prior to the submission of the final report, and must align to the budget in the grant agreement. Expenses may not go towards penalties, late charges, or interest on any late payments, or taxes on wages and salaries that were incurred outside the grant term.*

Upload Grant Expense Report Here:

Excel files only (.xslx), maximum upload size of 32MB

Note: if you have been working in Google Sheets, please download your file as an Excel (.xslx) by clicking File in the top left corner, then Download > Microsoft Excel *

Choose File No file chosen

Expense Documentation:

Upload all invoices and proof of payments that equal the total amount of your Grant Expense Report for the reimbursement request. Proof of Payment documentation must include copies of the following items:

1. Invoices
2. Front and back of canceled checks
3. Receipts
4. Bank or credit card statements with paid cost highlighted
5. Online payment confirmations

EXPENSE CATEGORY	EXPENSE AMOUNT	EXPENSE NOTES	INSTRUCTIONS	1. Add the amount of your expense for each cost and include a brief note about what the cost paid for. 2. Please keep notes to 100 character limit (including spaces). 3. Add additional rows as needed.
ARTISTIC AND TECHNICAL				
Artist and Performer Fees	$0.00	*Insert expense notes here. . .*	If you are including costs for more than one person, please identify in the expense notes field. For example: - 1 Stage Manager @ $600 - 5 Dancers @ $500 each = 2,500	
Exhibition Costs	$0.00	*Insert expense notes here. . .*	Use for costs related to exhibitions.	
Event Costs	$0.00	*Insert expense notes here. . .*	Use for costs related to events, including catering.	
Production Costs	$0.00	*Insert expense notes here. . .*	Use for non-personnel production costs.	
Production Staff Costs	$0.00	*Insert expense notes here. . .*	Use for personnel production costs	
Venue Rental	$0.00	*Insert expense notes here. . .*	Use for venue rental costs.	
SUBTOTAL - ARTISTIC AND TECHNICAL EXPENSES	$0.00			
OPERATING EXPENSES				
Accessibility	$0.00	*Insert expense notes here. . .*	Use for costs associated with accessibility, including but not limited to: ASL interpretation, physical features like wheelchair ramps and automatic doors, digital features such as closed captions for videos and screen reader compatibility, and assistive devices like Braille keyboards and voice recognition software.	
Advertising / Marketing	$0.00	*Insert expense notes here. . .*	Use for costs related to advertising and marketing.	
Equipment Purchase or Rental	$0.00	*Insert expense notes here. . .*	Use for costs related to equipment purchase or rental.	
Facility / Space Rental	$0.00	*Insert expense notes here. . .*	Use for facility and space rentals.	
Fiscal Sponsor Fee	$0.00	*Insert expense notes here. . .*	Use for costs related to fiscal sponsor fees.	
Insurance	$0.00	*Insert expense notes here. . .*	Use for insurance costs.	
Internet / Website	$0.00	*Insert expense notes here. . .*	Use for costs related to internet costs and website hosting.	
Office Supplies	$0.00	*Insert expense notes here. . .*	Use for office supply costs.	
Printing, Postage & Shipping	$0.00	*Insert expense notes here. . .*	Use for printing, postage and shipping costs.	
Software / Hardware	$0.00	*Insert expense notes here. . .*	Use for software and hardware costs.	
Telephone	$0.00	*Insert expense notes here. . .*	Use for telephone costs.	
SF Travel	$0.00	*Insert expense notes here. . .*	Use for SF travel costs. The IRS standard federal mileage reimbursement rate for business use of a personal vehicle is 72.5 cents ($0.725) per mile.	
Other (Specify in the Budget Notes)	$0.00	*Insert expense notes here. . .*	Please specify the other costs. All costs must be eligible expenses and included in the approved budget in your grant agreement.	
SUBTOTAL - OPERATING EXPENSES	$0.00			
ADMINIATRATIVE/INDIRECT COST ALLOWANCE				
Administrative/Indirect (Up to 15% of grant request amount)		*Insert expense notes here. . .*	Refer to your approved grant budget. The amount allowed in this category is up to 15% of your total grant amount. Use for discretionary funds for unplanned costs that happen during the grant term.	
SUBTOTAL - SUBCONTRACTORS and ADMIN/INDIRECT	$0.00			
SUBTOTAL OF EXPENSES	$0.00			
TOTAL REQUEST AMOUNT	$0.00		ADD TOTAL PAYMENT REQUEST AMOUNT HERE The subtotal of expenses and the request amount must equal the same amount.	

EXPENSE CATEGORY	EXPENSE AMOUNT	EXPENSE NOTES	INSTRUCTIONS
ARTISTIC AND TECHNICAL			
Artist and Performer Fees	$0.00	*Insert expense notes here. . .*	**If you are including costs for more than one person, please identify in the expense notes field.** For example: - 1 Stage Manager @ $600 - 5 Dancers @ $500 each = 2,500
Exhibition Costs	$0.00	*Insert expense notes here. . .*	**Use for costs related to exhibitions.**
Event Costs	$0.00	*Insert expense notes here. . .*	**Use for costs related to events, including catering.**
Production Costs	$0.00	*Insert expense notes here. . .*	**Use for non-personnel production costs.**
Production Staff Costs	$0.00	*Insert expense notes here. . .*	**Use for personnel production costs**
Venue Rental	$0.00	*Insert expense notes here. . .*	**Use for venue rental costs.**
SUBTOTAL - ARTISTIC AND TECHNICAL EXPENSES	**$0.00**		

SUBTOTAL OF EXPENSES	$0.00		
TOTAL REQUEST AMOUNT	$0.00		ADD TOTAL PAYMENT REQUEST AMOUNT HERE **The subtotal of expenses and the request amount must equal the same amount.**

PAYMENT DOCUMENTATION & REPORTING POLICY PROCESS

- Grantees must save electronic copies of all invoices and proof of payments for all expenses in their grant budget that are over $25.

- Cultural Center grantees must save electronic copies of all invoices and proof of payments for all expenses in their grant budget that are over $1,000.

- Grantees will provide these copies of invoices and proof of payments along with an expense report, when submitting reports.

- Artists who paid themselves will need to create an invoice based on the provided template.

ARTIST INVOICE TEMPLATE

INVOICE

DATE:

INVOICE NUMBER:

TO: San Francisco Arts Commission
c/o: Community Investments
401 Van Ness Avenue, Suite 325
San Francisco, CA 94102

FROM:

NAME:

ADDRESS:

TELEPHONE:

EMAIL:

Your Information

TOTAL AMOUNT DUE: $

Total $ you are documenting & requesting for reimbursement.

RE: DESCRIPTION OF GRANT ACTIVITIES COMPLETED: (brief description of grant activity that you spent funds on to complete 1 or two sentences max)

From your grant plan

TIME PERIOD: ENTER THE DATES THIS INVOICE COVERS:

Aligns w/quarterly reports

#	**HOURS WORKED: ENTER TOTAL HOURS WORKED:**
$	**HOURLY RATE: ENTER THE HOURLY RATE THAT YOU PAID YOURSELF:**

SUBMITTED BY: ADD YOUR LEGAL NAME

PAYMENT DOCUMENTATION AND REPORTING POLICY

- In reviewing competitive grants for random selection to provide documentation, SFAC will consider:
  - New grantees
  - Returning grantees who have:
    - Amended grants in previous years
    - Requested budget modifications in previous years
    - A history of late reporting, incorrect or incomplete documentation, or non-compliance
    - Made repeated requests for expedited payment due to urgent cashflow needs

SFAC GRANT AGREEMENT REQUIREMENTS



San Francisco Youth Theatre, Nights Sky by Robbie Sweeny

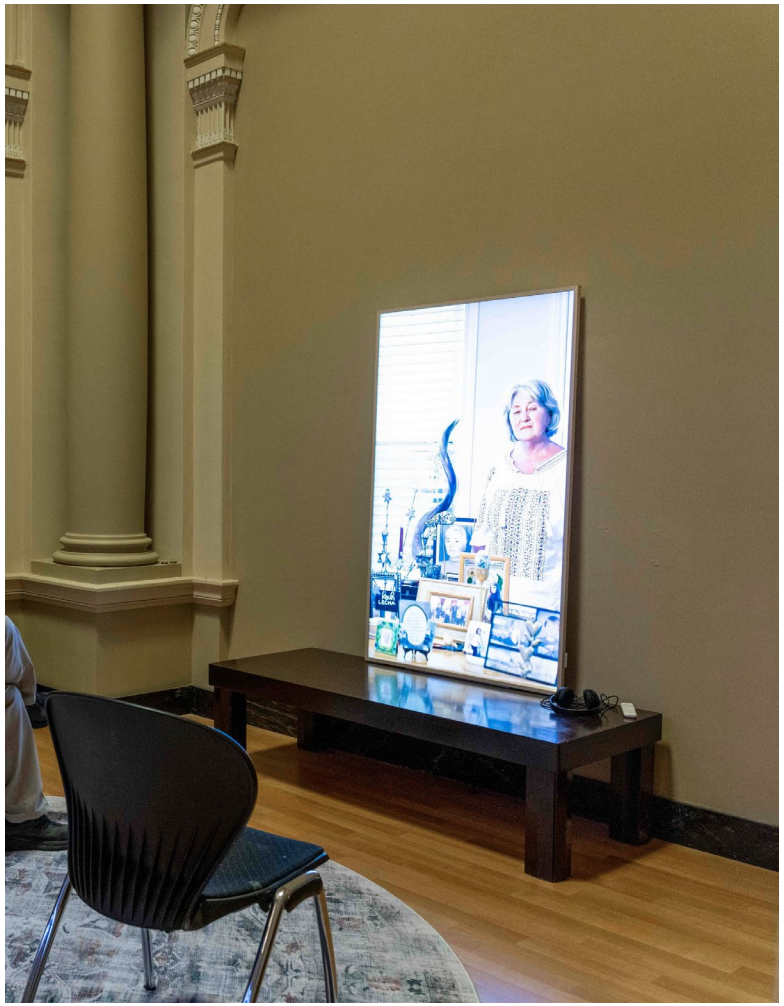
Existing SFAC Grant Agreements include:

- Section 6.5, Books and Records
  - Requires grantee to maintain financial books and accounting records including "all invoices, documents, payrolls, time records and other data"
- Section 6.6, Inspection and Audit
  - Requires grantee to make available "all files, records, books, invoices, documents, payrolls and other data required under Section 6.5"

SFAC GRANT REPORT REQUIREMENTS

FINAL REPORT REQUIREMENTS

- **CONVERSATION WITH YOUR PROGRAM OFFICER:** Tell us your story!
- **GRANT PLAN COMPLETION:** Updates on all completed grant activities.
- **NARRATIVE REPORT:** Qualitative updates on the project/programming completion.
- **QUANTITATIVE DATA:** Data about your event or project.
- **EXPENSE REPORT & Documentation:** Expense report showing <u>total</u> grant funds expended and documentation for all expenses over $25.
- **FINANCIAL REPORTS: (Required for Organizations ONLY)** balance sheet and profit & loss statement for the second year of your grant.
- **PHOTO DOCUMENTATION:** Digital image of an activity or event.
- **INSURANCE:** Insurance certificate that covers the entire grant term. (if required)



Alexandru Anthoniu Salceanu opening at USF



GRANT REQUIREMENTS
Legal Requirements for All Grantees

TAXES: The Grantee is responsible for all taxes incurred on the grant funds.

SUNSHINE ORDINANCE: All correspondence and documents submitted to SFAC can be requested by the public.

POLITICAL ACTIVITY: No SFAC funds may be used to pay for organizing, creating, funding, participating in, supporting, or attempting to influence any political campaign for a candidate or for a ballot measure.

NO GIFTS OR PAYMENTS:
Grantees cannot pay City staff or Commissioners in any capacity
City staff and Commissioners are not allowed to accept gifts over $25

Statement of Incompatible Activities | San Francisco Arts Commission

SFAC GRANT AGREEMENT REQUIREMENTS



SFAC Acknowledgment for All Grantees

ONLINE/PRINTED MATERIALS: Acknowledge City's funding in all publications or other printed materials:

- "*Supported by the San Francisco Arts Commission*" **and state** that the activities are sponsored *in whole* or *in part* through a grant from the Agency.

SFAC LOGO: Logos and style guide can be downloaded from our website
https://www.sf.gov/arts-commission-logo-and-fonts

SOCIAL MEDIA: #SFACfunded

VERBAL ACKNOWLEDGEMENT: Acknowledge SFAC's support in your verbal remarks when applicable.

SFAC GRANT AGREEMENT COMPLIANCE ELIGIBLE EXPENSES

Expenses occurring during the grant term: July 1, 2026 - July 31, 2028

Eligible Expenses include

- Grantee employees' salaries and wages only for work performed under the Grant Plan, including fringe benefit costs and paid leave costs, appropriately allocated to the grant;
- Grantee's allocated rent or related occupancy costs associated with building space, rental/lease of space used to run the program, and rent for main space and auxiliary space (such as performance or meeting halls or studios), that are necessary to perform work under the Grant Plan including allocated costs associated with facility upkeep, insurance, maintenance and/or janitorial services;
- Appropriately allocated share of utilities related to work in the Grant Plan, such as gas, electricity, water, internet and telephone charges;
- Materials, supplies and equipment such as computers, IT system, furniture, printers and/or photocopiers used in the operation of the program, consistent with the type of services provided by the program and related to the Grant Plan; and appropriately allocated to the Grant Budget;
- Transportation and travel costs within San Francisco necessary for the operation of the program and consistent with the type of services provided by the program and related to the Grant Plan;
- Eligible expenses incurred by authorized subgrantees, or agents on behalf of the Grantee, when use of subgrantee has been approved in the Grant Plan or otherwise authorized;
- Other program expenses as stated in the Grant Plan; and
- Appropriately allocated and allowable indirect cost.

SFAC GRANT AGREEMENT COMPLIANCE INELIGIBLE EXPENSES

Expenses occurring outside the grant term: July 1, 2026 - July 31, 2028

Ineligible Expenses include:

- Personal or business-related costs or expenses related to, fundraising (except direct personnel costs for organizations), educational activities, or political activities as referenced in Section 16.11;
- Entertainment costs for staff, including social activities, events or field trips that only benefit staff, staff celebrations, and food or meals for staff only;
- Parking/moving violation fines, penalties, late charges or interest on any late payments, credit card fees, bad debts including losses and related collection and legal costs;
- Mortgage principal, mortgage interest attributable to fully depreciated assets, facilities or occupancy costs such as property taxes, loans against own property, and security deposits;
- Taxes or other amounts withheld from wages or salaries which have not actually been paid by Grantee during the term of this Agreement or which relate to periods before or after the term of this Agreement;
- Bottled water, sugar-sweetened beverages, alcoholic beverages, and tobacco products;
- Bonuses or incentives offered to staff, severance payments to former staff, lump sum payouts of unused vacation or compensatory time.
- Expenses not approved in the project budget, or expenses incurred outside the active dates of the Agreement.
- Unreasonable costs deemed excessive or not necessary for program objectives.

SFAC GRANT AGREEMENT COMPLIANCE FOR ORGANIZATIONS & FISCAL SPONSORS

FEDERAL

- Maintain 501c3PC exempt status with the IRS during the grant term.

STATE

- Maintain Current Status with the CA Attorney General-Registry of Charities during the grant term.
- Maintain Good Standing and Exempt status with the CA Franchise Tax Board during the grant term.
- Maintain Active Good standing with the CA Secretary of State during the grant term.

CITY

- Treasurer and Tax Collectors Office – Renew annually before March 31.

MINIMUM COMPENSATION ORDINANCE (MCO): For organizations with 5+ employees with grants over $25,000.

- MCO Non-Profit Rate as of July 1, 2026 = $23.50 per hour for all salaried employees paid from your grant funds.

SFAC GRANT AGREEMENT COMPLIANCE
FISCAL SPONSORS

- **The fiscal sponsor** is the legal grantee and provides all requirements on behalf of the subgrantee (artist or organization).

- **Communication:** Roles & responsibilities, payment process and schedule.

- **SFAC Grant Agreement**: Approved budget and grant plan.

NEW INSURANCE REQUIREMENT FOR FISCAL SPONSORS

Directors and Officers Insurance: Coverage with limits not less than $1,000,000 per claim, from claims arising out of the alleged or actual wrongful acts, errors or omissions, misstatements, neglect, or breach of fiduciary duty of its directors and officers while acting in their capacities as such for the Grantor and/or Fiscal Sponsor of Grantor. If coverage is written on a claims-made basis, the retroactive date shall be coincident with or prior to the date of the Agreement.

SFAC INSURANCE REQUIREMENTS

ARTISTS MAY BE REQUIRED TO GET INSURANCE - INSURANCE FROM THE VENUE IS NOT ACCEPTED

ALL Projects including dance, movement or physical theater are required to hold General Liability insurance throughout the grant term.

Depending on your project insurance requirements include:

- General Liability
- Auto Liability
- Worker's Compensation if you have employees – This is a CA State Law
- Misconduct coverage if working with vulnerable populations (minors, seniors, disabled populations)
- Waiver of Subrogation if working on city managed or owned property

Some artists may be allowed to provide Special Event Insurance for all public events associated with the grant project.

INSURANCE CERTIFICATE HOLDER must read "The City & County of San Francisco, 1 Dr Carlton B Goodlett Place, San Francisco, CA 94102".

QUESTIONS ANSWERED IN THE Q&A

LIVE QUESTIONS & ANSWERS



THANK YOU

Amihan Redondiez
from Nix Guirre's recording

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