

**Steven Roy Management – Cambyses Financial Advisors LLC**  
**Exempt Organization Service Matrix**

Date or Reference	Description	Needed Y/N/NA	Who? Due?	Done
<b>Instructions for Use of this form:</b>				
	<p><i>Needed:</i></p> <ul style="list-style-type: none"> <li>• Y = CFA and/or Steven Roy Management services needed or requested</li> <li>• N = CFA and/or Steven Roy Management services not needed and/or declined</li> <li>• NA = Service not applicable to this <i>Exempt Organization</i> Engagement, at this time.</li> </ul>			
	<p><i>Who: Exempt Organization Personnel or Assistance:</i></p> <ul style="list-style-type: none"> <li>• ATTY = Attorney or outside Counsel</li> <li>• ACCT = Accountant or Independent Accountant</li> <li>• FIN = Financial or Accounting (in-house or assisting)</li> </ul> <p><i>Who: Cambyses &amp; Steven Roy Management Personnel or Assistance:</i></p> <ul style="list-style-type: none"> <li>• CFA = Cambyses Financial Advisors Staff</li> <li>• COUN = SRM-CAF Attorney or outside Counsel</li> <li>• IAR = Cambyses' Investment Advisor Representative</li> <li>• SJR = Steven J Roy</li> <li>• SRM = Steven Roy Management Staff</li> </ul> <p><i>Who: Outside Contractors and Assistance:</i></p> <ul style="list-style-type: none"> <li>• OCOUN = Outside or Specialty Council</li> </ul> <p>Due: xx/xx/xx Initially Scheduled for Completion</p>			
	<p><i>Done:</i></p> <ul style="list-style-type: none"> <li>• yy/yy/yy Task completed and all delivery items forwarded</li> </ul>			
	<p><i>Service Level Explanations</i></p> <p>When interviewing or planning workflow or assignments, circle the service level desired by the <i>Exempt Organization</i>. Service level choices that appear in header lines (Blue Boxes) apply to all sub-steps of the procedure.</p> <p>CFA and/or Steven Roy Management renders services at various engagement levels, indicated in parentheses following the service description.</p> <p>Services require assistance from <i>Exempt Organization</i> staff, officers, or Board. , their Accounting Representative, and Legal Counsel. See. “Who” column for the service described.</p> <p><i>Review</i> = Review existing documents or outside (Non-CFR, SRM) work product, form conclusions regarding required follow-up activity. Communicate, review, and amend with assistance from <i>Exempt Organization</i> staff, their Counsel, Accounting, Financial, or other designated representative.</p>			

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	<p><i>Consult</i> = Develop, with assistance of staff, extensions. or alternatives to existing or proposed documents and programs, determine feasibility, examine budget, goals and metrics, and follow-on programs. Communicate, review, and amend with assistance from <i>Exempt Organization</i> staff, their Counsel, Accounting, Financial, or other designated representative.</p> <p><i>Design and Draft</i> = Document, in writing, proposed or existing programs, approaches, procedures, budgets, feasibility analyses, goals and metrics, and follow-on programs. Communicate, review, and amend with assistance from <i>Exempt Organization</i> staff, their Counsel, Accounting, Financial, or other designated representative.</p> <p><i>Implement and Document</i> = Initiate programs or procedures, taking direct responsibility for their installation and proof of concept. Document initial workflow and procedures. Staff, officer, and board training as appropriate. Communicate, review, and amend with assistance from <i>Exempt Organization</i> staff, their Counsel, Accounting, Financial, or other designated representative.</p> <p><i>Oversee</i> = Oversee <i>Exempt Organization</i> Staff, Officers, and/or Board execution of programs, procedures, and workflow. Communicate, review, and amend with assistance from <i>Exempt Organization</i> staff, their Counsel, Accounting, Financial, or other designated representative.</p> <p><i>Execute</i> = Direct responsibility for execution of programs or procedures, including budgetary control, goals and metric evaluation, reporting. Communicate, review, and amend with assistance from <i>Exempt Organization</i> staff, their Counsel, Accounting, Financial, or other designated representative.</p> <p><i>Report</i> = Evaluate and report ongoing programs, including goal and metrics. Communicate, review, and amend with assistance from <i>Exempt Organization</i> staff, their Counsel, Accounting, Financial, or other designated representative.</p> <p>We intend the service level to be cumulative – e.g., Implement and Document includes Review, Consult, Design and Draft to the extent we deem necessary.</p>			
<p align="center"><b>Sustainable Philanthropy emphasizes practices, attitudes, and collaborations that foster equitable, resilient, stable, scalable, and compliant <i>Donor, Exempt Organization,</i> and Stakeholder interactions that give birth to perpetual giving, perpetual operations, and perpetual benefits.</b></p>				

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<p><b><i>Portfolio and Investment Services (Offered by Cambyses Financial Advisors LLC, Only. Offered to Exempt Organizations, Their Affiliated Entities, and the Public)</i></b></p> <p><i>All Portfolio, Investment, and Wealth Management engagements consist of full service: Review, Consult, Design and Draft, Implement and Document, Oversee, Oversee, Execute, Report</i></p> <p><i>Exempt Organization assists Execution. Counsel and Outside Accountant-Auditor may review selected policies, procedures, and submissions.</i></p>				
	<i>Portfolio management for Exempt Organizations and their affiliated entities working capital, reserves, exempt and non-exempt portfolios. .</i>			
	Portfolio Design, Planning, or Analysis (New or Existing Portfolios) (Suitability, risk and risk tolerance, and performance evaluation)			
	Investment Management (working capital, reserves, exempt and non-exempt portfolios) (ongoing suitability, risk and risk tolerance, and performance evaluation)			
	Accumulation and Capital Planning with attention to the Exempt Organization’s Sustainable Philanthropic goals and purposes.			
	<i>Exempt Plan (Retirement Plan) Design, Draft, and Implement (See details, below)</i>			
<p><b><i>Formation and Qualification for Exemption (Offered by Cambyses Financial Advisors LLC with Assistance from Steven Roy Management.)</i></b></p> <p>Except as noted below: (Review, Consult, Design and Draft, Implement and Document, Execute, Report)</p> <p><i>Exempt Organization assists Execution. Counsel reviews all legal submissions and elections. Outside Accountant-Auditor reviews selected policies, procedures, and submissions.</i></p>				
	Feasibility and Desirability – Is Exemption the best avenue?			
	Ideation – What will the organization do? For Whom? Where?			
	Mission and Purposes – <ul style="list-style-type: none"> <li>• “Statement of Beliefs and Purposes (The Passionate Mission Statement)” and</li> <li>• “Statement of Purposes and Activities (The Exempt Mission Statement)”</li> </ul>			
	Initial Board and Supporter Recruitment			
	Exception: (Review, Consult, Design and Draft, Implement and Document), <i>Exempt Organization Executes</i>			

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	Choice of Entity Considerations <ul style="list-style-type: none"> <li>• Single entity</li> <li>• Structure (multiple entity) (Supporting Organization, Sponsoring or Fiscal Agent, <i>Donor</i> Advised Fund, NFP-NGO + Private Entity Relationships)</li> </ul> <p>Exception: (Review, Consult, Design and Draft) <i>Exempt Organization</i> Selects</p>			
	Draft and approve Articles, Bylaws, Governing Documents			
	Formation of the entity (e.g., State filing and EIN, Payroll IDs, Sales Tax)			
	Develop and distribute Policy Statements (Code of Ethics, Gift Acceptance, Investment Policy, Personnel Policies)			
	Develop resolutions and delegations (Principal Office, Bank Account, Fiscal Year, Budget, Fundraising Plan, Compensation Plan, Statements of Information and Good Standing, etc.)			
	Initial Board Meeting and Discussion			
	Applications for Exemption (Federal, States, and State Solicitations)			
	Develop and distribute a Board Package and Board Education Materials.			
<p><b><i>Tax Related Advisory, Compliance, Management, Planning and Representation Services (Offered by Cambyses Financial Advisors LLC with Assistance from Steven Roy Management. some services provided exclusively by Steven Roy Management)</i></b></p> <p>Except as noted below: (Review, Consult, Design and Draft, Implement and Document, Execute, Report)</p> <p><i>Exempt Organization</i> assists Execution. Counsel reviews all legal submissions and elections. Outside Accountant-Auditor reviews selected policies, procedures, and submissions</p>				
	<i>Tax Advisory and Planning Services – General Taxation of Exempt Organizations</i>			
	Advise Board, Officers and Staff: Regulatory and legal framework, required disclosures, substantiation, and documentation for <i>Exempt Organizations</i> ,			
	Advise Board, Officers and Staff: Ongoing qualification under the Organization, Operations, and Support tests,			

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	Investment implications,			
	Transaction planning and execution,			
	Unrelated Business Income Tax (UBIT), including structural implications,			
	Lobbying and Campaigning, permissible activities and restrictions, accounting, and reporting.			
	<i>Tax Advisory Services – General Taxation of Donors – Effect on Exempt Organizations’ Donors</i>			
	Tax advisory services rendered under this service offer do not include direct advice to <i>Donors</i> . We may perform those services, barring conflicts of interest, for the <i>Donor</i> .			
	Regulatory and legal framework, required disclosures, substantiation, and Document,  (Review, Consult, Design and Draft, Implement and Document, Execute, Report) <i>Exempt Organization</i> assists Execution. Counsel may review selected policies.			
	Implications regarding support test, restricted fund accounting, and other operational issues,			
	<i>Donor</i> and <i>Donee</i> responsibilities,			
	Gift acceptance procedure screening			
	<i>Tax Information Compliance Services to Exempt Organizations, Prepare, review, and submit:</i>			
	Federal Forms 990 (Including 990T) and Schedules A through R as required			
	State <i>Exempt Organization</i> Information Returns, including resident and multi-state returns as necessary or advisable			
	Federal and State Excise Tax Returns			
	<i>Payroll and Contractor Reporting</i>			

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	Federal and State Quarterly Payroll Returns (Form 941 and State Equivalents)			
	Forms W2/W3			
	Forms 1099/1096			
	Payroll management services as detailed under Management Services, below.			
	<i>Other Information Reporting Services to Exempt Organizations</i>			
	Foreign Asset Reporting			
	Cybercurrency Reporting			
	<i>Other Tax Compliance Services to Exempt Organizations, Prepare, review, and submit returns for:</i>			
	Sales			
	Property			
	License			
	Operations			
	Permits			
	Other			
	<i>Non-Tax Compliance and Reporting</i>			
	Statement of Information (Resident state and other jurisdictions as needed)			
	Charitable Organization and Solicitation (e.g., CA Registry of Charitable Trusts)			
	Management Financial Statement Reporting  (We perform internal financial statement services and budgeting. we do not perform attest (certified review or audit) services.)			
	Grant Reporting			

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Date or Reference	Description	Needed Y/N/NA	Who? Due?	Done
	<i>Tax Representation</i>			
	Representing the <i>Exempt Organization</i> before the IRS Examination, Appeals, or Collections divisions and their State or Local Equivalent regarding income, excise, or gross receipts tax.			
	Representing the <i>Exempt Organization</i> before the Federal, State, Regional, and Local Tax Authorities regarding non-income tax issues (property, sales, licenses, or permits)			
<p><b><i>Exempt Retirement Plans for Exempt Organizations, Affiliates, and Staff (Offered by Cambyses Financial Advisors LLC with Assistance from Steven Roy Management. some services provided exclusively by Steven Roy Management)</i></b></p> <p>(Review, Consult, Design and Draft, Implement and Document, Execute, Report)</p> <p><i>Exempt Organization</i> assists Execution. Counsel and Outside Accountant-Auditor may review selected policies, procedures, and submissions.</p>				
	<i>Choice of plan</i>			
	Ideation, feasibility, practicality, and cost analysis			
	ERISA or Non-ERISA Plans and Responsibilities			
	Plan Options: Staff IRA (ROTH and Traditional), SEP, SIMPLE, 401k, 403b, Qualified Plan (Money Purchase or Participation), Defined Benefit.  Other non-retirement plan options are available.			
	<i>Plan design and draft and Implement</i>			
	Plan Formation and Trustee Agreement			
	Participant Benefit literature			
	Vesting and distribution options			
	Plan loans			

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	<i>Oversight, management, and monitoring (Plan Administration)</i>			
	<i>Exempt Organization</i> Fiduciary Obligations			
	Participant Accounts (including prudent investment review)			
	Participant Retirement Planning			
	Minimum participation, non-discrimination, contribution/benefit, and Top-Heavy testing (and design and draft)			
	Funding oversight			
	Third Party Plan Administration			
	<i>Investment Management and Reporting</i>			
	<i>Exempt Organization</i> Operations and Budgeting			
	Participant Accounts (Investment of funds, suitability, risk, and performance evaluation)			
	Organization Pooled Accounts (Investment of funds, suitability, risk, and performance evaluation)			
	<b>Compliance Services and Representation</b>			
	Prepare or Review Federal Forms 5500 (or other equivalent) as required			
	Prepare or Review State Plan Information Returns, including resident and multi-state returns as necessary or advisable			
	Prepare or Review PBGC and DOL Reporting and other agency equivalents			
	Represent the <i>Exempt Organization</i> before the IRS Examination, Appeals, or Collections divisions, the Federal Department of Labor, PBGC, and their State or Local Equivalent.			

## Steven Roy Management – Cambyses Financial Advisors LLC

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Date or Reference	Description	Needed Y/N/NA	Who? Due?	Done
<p><b><i>Management, Operations, and Governance (Offered by Cambyses Financial Advisors LLC with Assistance from Steven Roy Management. some services provided exclusively by Steven Roy Management)</i></b></p> <p>(Review, Consult, Design and Draft, Implement and Document, Execute, Report)</p> <p><i>Exempt Organization</i> assists Execution. Counsel reviews all legal submissions and elections. Outside Accountant-Auditor reviews selected policies, procedures, and submissions</p>				
	<i>Governance - Systems (Definition, Implement, Operations, and Oversight)</i>			
	Articles (Review, Consult, Design and draft, Implement, Oversight)			
	Bylaws (Review, Consult, Design and draft, Implement, Oversight)			
	Practices and Procedures (Review, Consult, Design and draft, Implement, Oversight)			
	Personnel Handbook (Review, Consult, Design and draft, Implement, Oversight)			
	Employment Policies and Procedures - Recruitment, Hiring, Compensation, Benefits – (Review, Consult, Design and draft, Implement, Oversight)			
	ESG Policies (Review, Consult, Design and draft, Implement, Oversight)			
	<i>Board Relations</i>			
	Board Education (Review, Consult, Design and Draft, Implement, Oversight, Execute, Report)			
	Board Information Package (Review, Consult, Design and Draft, Implement, Oversight, Execute, Report)			
	Oversight (Oversight, Implement and Document, Execute, Report)			
	Corporate Minute Book - Board and Committees (Oversight, Implement and Document, Execute, Report)			
	<i>Ethics and Conflict of Interest (Review, Consult, Design and Draft, Implement, Oversight)</i>			
	Policy Development			

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Date or Reference	Description	Needed Y/N/NA	Who? Due?	Done
	Annual Review			
	Board Consultation to implement actions			
<b><i>Policy Development, Implement, and Oversight (Offered by Cambyses Financial Advisors LLC with Assistance from Steven Roy Management. some services provided exclusively by Steven Roy Management)</i></b>				
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<i>Exempt Organization</i> assists Execution. Counsel reviews all legal submissions and elections. Outside Accountant-Auditor reviews selected policies, procedures, and submissions				
	Accounting, Finance, and Recordkeeping Procedures  We perform internal financial statement services and budgeting. we do not perform attest (certified review or audit) services.			
	Internal Controls			
	Reporting, Data Capture, Bookkeeping and Data Entry			
	<ul style="list-style-type: none"> <li>• General Ledger Accounting</li> </ul>			
	<ul style="list-style-type: none"> <li>• Fund Accounting</li> </ul>			
	<ul style="list-style-type: none"> <li>• Restricted grants accounting and reporting</li> </ul>			
	<ul style="list-style-type: none"> <li>• Management financial reporting</li> </ul>			
	Systems Controls			
	Interim CFO and Project Management Exception, Full Service Engagement only)			
	Capital Campaigns			
	Campaign Design and Goals			
	Uses and Applications Analysis (Review, Consult, Design and draft, Implement and Document)			
	<i>Donor</i> Relations Materials (Review, Consult, Design and draft, Implement and Document)			

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	Execution and Reporting (Review, Document, Execution, Reporting)			
	Endowment and Reserve Policy			
	Portfolio and Financial Management			
	Plan Design and draft			
	Oversight, Operations, and Monitoring (Including assistance re: fiduciary relationships, choice of advisors)			
	Documentation			
	Investment Policy Statement			
	Investment Committee Charter			
	Spending Statement & Guidelines			
	Gift Acceptance Policy			
	<i>ESG Policy</i>			
	Policy Definition and Application			
	Policy Education (Board and Staff)			
	Policy Review			
	Policy Action Review (Annual)			
	Policy Impact Analysis or Review			