

Public Reporting and Transparency Policy

1. Purpose:

- a. RCSRF believes in transparency and accountability to its constituents and the public by making available information on RCSRF's governance structure, governance policies and documents, financial condition as reflected in financial statements, and major programs.
- b. This policy implements Internal Revenue Service requirements regarding public disclosure of RCSRF's IRS form 1023 exemption application and annual IRS reporting forms.

2. Information Available to the Public

- a. RCSRF shall make available upon request the following information and documents in a timely manner:
 - i. A list of the current officers and directors of RCSRF
 - ii. Articles of Incorporation
 - iii. Bylaws
 - iv. Charge of Standing Committees
 - v. Conflict of Interest Policy
 - vi. Corporate Governance Policy
 - vii. Public Reporting and Transparency Policy
 - viii. Financial and IRS documents, including:
 - 1. IRS form 1023, exemption application
 - 2. IRS form 990 (most recent three)
 - 3. Financial statements*
 - 4. IRS Tax Determination Letter

Delegation of Authority for Website Management

The President may delegate the authority to manage the RCSRF webpage in accordance with this policy and with the further objectives of informing RCSRF's donors and prospective donors and the public of RCSRF's major activities and programs and providing information that supports RCSRF's mission.

** Financial statements will not be made available to the public, other than as reported on the annual Form 990. The financial statements are unaudited and are for reporting purposes to the board only. The financial statements represent the current understanding of the financial picture at that snapshot in time, and as such are reviewed by the board of directors. Without an independent audit or review of the financial statements and the information from which they are prepared, the corporation believes that it would be unwise to make them available to the public.*