

**GRAND ISLAND COMMUNITY FOUNDATION
POLICY & PROCEDURE MANUAL**

SUBJECT: PUBLIC AVAILABILITY OF
FINANCIAL INFORMATION

POLICY/PROCEDURE NO. 602

ORIGINATION DATE: 1/8/2007 (Previously called the Financial Disclosure Statement)
REVISION DATE: 8/19/2013, 5/19/14 APPROVED BY BOARD OF TRUSTEES: 5/30/2014

POLICY

The Foundation will maintain financial documents for review by donors. The governance of financial documents is critical for compliance and ethical standards of conduct. The Foundation will follow all compliance guidelines as outlined in this procedure.

PROCEDURE(S)

The public may request a copy of the Foundation's most recent IRS form 990 by contacting the CEO at 1811 W. 2nd Street, Suite 480, Grand Island, Nebraska 68803, (308) 381-7767. The Form 990 is also available online on the Foundation website at www.gicf.org or can also be found at www.guidestar.org.

The Foundation does not have any unrelated business income. However, if the Foundation does acquire any unrelated business income, the Foundation will file a 990-T form with the IRS. That form will also be available to the public by contacting the CEO at 1811 W. 2nd Street, Suite 480, Grand Island, Nebraska 68803, (308) 381-7767.

The public may also request a copy of the Foundation's most recent audit by contacting the Foundation office.