

Public Availability of Financial Documents
Policy # 02-01 v. 6.28.23
Appendix: none
Review Date: Every 3 years – May 2026
Total pages: 1

**PUBLIC AVAILABILITY OF HOMER FOUNDATION FINANCIAL DOCUMENTS
v. 6.28.23**

1) Purpose:

The purpose of this Policy is to ensure that the Homer Foundation will maintain certain financial documents, and make these financial documents available to the public. This Policy is also for the purpose of aiding employees in understanding their obligations in making certain financial documents available to the public.

2) Policy:

- The Homer Foundation will maintain certain financial documents and make them available to the public. These documents include but are not limited to the most current annual Financial Audit or Annual Review, and IRS Form 990 or 990-T.
- The Homer Foundation uses The Vanguard Group for investment management. This information will be made available to the public.

3) Administration:

The Executive Director is in charge of the administration and implementation of this Policy and will ensure:

- a) current year-end financial information is included in the annual report
- b) current year-end financial information is posted on the website
- c) current annual Financial Audit or Annual Review and IRS Form 990 or 990-T is available digitally or in hard copy upon request
- d) Annual reports from the investment management firm will be available to the public upon request.