



## RLS Foundation Joint Cost Allocation Policy

The RLS Foundation sends mass mailings that include a purpose of responding to calls to action to advance elements of its mission. As such, audiences are chosen for their likelihood to respond to and benefit from these calls to action—not solely for their likelihood to provide financial support—and the mail includes a significant level of program content needed to fulfill such calls to action.

According to the National Sleep Foundation, as many as 25 million adult Americans, 10% of the adult population, may suffer from RLS, yet only a tiny fraction have been diagnosed and sought treatment. However, a majority of the RLS Foundation audience, which includes members share an intimate connection to this highly underdiagnosed disease: as patients themselves, and as family members and caregivers to RLS patients. Thus, it is in service to our mission that the RLS Foundation mailings (1) alert and educate this audience, (2) ask them to alert their healthcare practitioners as well as family and friends to spread awareness, improve diagnosis and access to treatment for some of the millions of suspected undiagnosed cases, and (3) asks them, when appropriate, to advocate with government policy makers for access to necessary treatment and therapies and for a commitment to research that will further the mission.

While each mailing usually contains some fundraising content and a small segment of each audience—typically less than 10%—is likely to donate, most of the letters' content supports our calls to action to improve the health of the audience through education and self-awareness, to spread word of RLS advances to others, and to advocate for policy advancing the mission.

Accordingly, we believe RLS Foundation mass mailings that reflect the purposes and calls-to-action, audience selection criteria, and content related to purpose as described above meet the standards for joint cost allocation of non-profit organization expenses set forth in the American Institute of Certified Public Accountants (AICPA) statement of position 98-2, and, in accordance with the Financial Accounting Standards Board (FASB) Guidelines, We divide our direct mail cost between program services and fundraising.

Approved by RLSF Board of Directors on July 9, 2019.