

Public Disclosure Policy

Organization: Red Mountain Community Social Club

Effective Date: April 7, 2026

Approved by: RMCSB Board

1. Purpose

The purpose of this policy is to ensure that Red Mountain Community Social Club complies with federal and state laws regarding the public disclosure of information, maintains transparency, and fosters public trust in the organization's operations and financial management.

2. Scope

This policy applies to all officers, directors, contractors and members of Red Mountain Community Social Club who handle requests for public records, IRS filings, or other organizational information.

3. Policy Statement

Red Mountain Community Social Club is committed to transparency and will make the following information available to the public as required under federal law (IRS Code §6104) and applicable state regulations:

- **IRS Form 1023 or 1024:** The application for recognition of tax-exempt status.
- **IRS Determination Letter:** The letter granting 501(c)(3) tax-exempt status.
- **Annual IRS Form 990 Filings:** Complete Forms 990 including schedules.
- **Governing Documents:** Articles of Incorporation, Bylaws, and amendments.
- **Financial Statements:** Annual reviewed financial statements.

4. Procedures for Public Requests

- Requests for public information should be submitted in writing to RMCSB via email.
- The organization will respond to all public disclosure requests within 30 days of receipt.
- Information will be provided free of charge in electronic form (PDF) when possible.
- A reasonable fee may be charged for physical copies, covering printing and mailing costs.

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4. Procedures for Public Requests continued

- Donor names and contact information will not be disclosed, except as required by law.
- Personnel records and confidential organizational data are excluded from disclosure.

5. Responsibility

The Treasurer or designated board member is responsible for:

- Maintaining current copies of all public disclosure documents.
- Responding to requests in a timely and professional manner.
- Ensuring compliance with all IRS and state regulations regarding public disclosure.

6. Posting Requirements

Where possible, Red Mountain Community Social Club will make its Forms 990, financial statements, and governing documents available on its official website to facilitate transparency.

7. Record Retention

All records subject to public disclosure will be maintained for at least 7 years or as required by law.

8. Policy Review

Policies and procedures are reviewed and revised at the direction of the Board President as needed or to align with changes in the law or changes in organizational practices.