West Hills Community College Foundation
9900 Cody Street
Coalinga, CA 93210

Compensation of Officers, Directors and Key Employees Policy
Resolution number: WHCCF 7130A

WHEREAS, the West Hills Community College Foundation, hereinafter Foundation, is a nonprofit public benefit corporation and is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes; and

WHEREAS, the Foundation is an auxiliary of the and operates solely pursuant to the authority provided to it by the West Hills Community College District, hereinafter District, which is a political subdivision of the State of California; and

WHEREAS, all members of the Foundation staff, including the Executive Director, are employees of the District and subject to all policies and administrative procedures adopted by the District; and

WHEREAS, the members of the Foundation Board of Directors and the Foundation Officers, including the Chief Financial Officer, are non-compensated volunteers; and

WHEREAS, the Foundation currently has no Key Employees as defined by IRS Form 990; and

WHEREAS, the Internal Revenue Service under its 2009 revised tax reporting guidelines for filing IRS Form 990 requires that all nonprofit public benefit corporations have a policy governing and pertaining to compensation of Officers, Directors and Key Employees;

RESOLVED, That the Foundation hereby adopts District Board policy BP 7130, Compensation.

Approved by the WHCC Foundation Board of Directors
March 17, 2010

Reviewed: January 22, 2014 with no changes
Reviewed: February 18, 2015 with no changes
Reviewed: May 11, 2016 with no changes
Reviewed: May 10, 2017 with no changes