**CFMC TAX RETURN POLICY INQUIRIES – FORM 990**

Refer to page 6 of the Federal 990.

1. Did any officer, director, trustee, or key employee have a family relationship or business relationship with any other officer, director, trustee, or key employee? (Part VI, line 2) No
2. Were any significant changes made to the organizational documents during the year? (Part VI, line 4) No
3. Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? If so, are any decisions of the governing body subject to the approval by members, stockholders, or other persons? (Part VI, line 7) No
4. Is a copy of the tax form 990 (non-profit tax form) provided to the organizations governing body before it is filed? Please describe the process used to review the form 990 (Part VI, line 18) The draft Form 990 is posted in the board portal prior to review at the board meeting, and filing.
5. Does the organization have a written conflict of interest policy? (Part VI, line 12) Yes

If yes, please answer the following questions

1. Are officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Yes
2. Does the organization regularly and consistently monitor and enforce compliance with this policy? (If yes, please describe how this is done.) Board members recuse themselves from voting on grant recommendations for agencies they have a relationship with.
3. Does the organization have a written whistleblower policy? (Part VI, line 13) Yes
4. Does the organization have a written document retention and destruction policy? (Part VI, line 14) Yes
5. Does the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? (Part VI, line 15)
6. CEO, Executive Director, or top management official? Yes
7. Other officers or key employees? No, all other staff compensation is determined by the President/CEO, with input from supervisors.

If yes, describe the process. The compensation committee consists of the past chair, current chair, chair elect, and any other interested board members. They review salary surveys produced by the Council on Foundations, the League of California Community Foundations, Guidestar and the Northern California Compensation & Benefits Survey of Northern California Nonprofit Organizations. The committee makes the recommendation and the board approves it, in an executive session.

1. Does the organization make its form 990 available for public inspection? If so indicate how – own website, another’s website, and/or upon request (Part VI, line 18) Our website, or mailed upon request.
2. Does the organization make its governing documents, conflict of interest policy and financial statements available to the public? If so, please describe how (Part VI, line 19)

Our website, or mailed upon request.