

# Church Board Manual

Approved (or Last Updated) by the Board on *DATE*

## **TABLE OF CONTENTS:**

1. Welcome Letter
2. Church Profile
3. Church History
4. Our Church Leadership
5. Strategic Plan
6. Board Governance
7. Best Practices
8. Corporate Documents
9. Policies and Procedures
10. Board Operations
11. Roles and Responsibilities of the Board
12. Board Meeting Checklist
13. Recording Meeting Minutes
14. Sample Board Minutes
15. Addenda

*[ENTER DATE HERE]*

Dear Member of the Board:

I would like to take this opportunity to formally welcome you to the Board of Directors. We are delighted to have you as part of the team and look forward to our first meeting together soon. A detailed welcome pack is on its way.

As discussed previously, we have meetings once every **month/quarter** by phone or zoom call, and our next one will be on \_\_\_\_\_. Our annual meeting will be in December of each year.

The minutes of previous meetings and resolutions are always available, and we have prepared a copy of our corporate books for you.

Generally speaking, expenses associated with board meetings, such as travel, food, and accommodations, are covered by the church or reimbursed, if requested.

You will soon be given access to the directors-only web forum and assigned an email address to use when fulfilling your duties.

If you have any further questions regarding your new role, please do not hesitate to email me.

Regards,

*[Insert Name Here]*

Chairman of the Board

**Church Profile:**

*[Insert Bio on Church Here]*

**Church History:**

*[Insert History of Church Here]*

**Thank you for expressing an interest in serving our church. We believe that:**

*[Insert guiding principles of your church and ministry here (mission statement, vision statement, etc.).]*

***Our Church Leadership:***

The leadership of our church is comprised of individuals who believe the following:

- Enter Here Value #1
- Enter Here Value #2
- Enter Here Value #3
- Enter Here Value #4
- Enter Here Value #5

***Our Church's Strategic Plan:***

*[Insert Your church Strategic Plan Here]*

## ***Board Governance***

Our Church Leadership believes that when a church takes special care and attention to regularly communicate with their board, it demonstrates that the business and affairs of the church are taken more seriously, and that we are doing all we can to address problems as they arise. All board members should have a basic familiarity with the important documents that govern our church.

Please see (as ***Addendum A***) a copy of the most current version of the church's bylaws.

The church's bylaws are essentially the rules governing our board's major decisions and key activities. Generally speaking, bylaws define and describe the rights and responsibilities of members, leaders, staff, and others related to the church. Our bylaws also describe how our leaders are selected and when elections are to be conducted. Other key issues that are addressed in our bylaws include:

- Who in the church is authorized to make various decisions, including major financial decisions or decisions that bind the ministry to contractual responsibilities?
- How is the Board of Directors organized?
- How is the Board of Advisors organized?
- What is the relationship between the Board of Directors and the Board of Advisors?
- Who has the authority to make hiring and firing decisions involving employees?
- When and how are meetings of the Board of Directors and the Board of Advisors conducted?

We believe that the "best practice" with respect to our bylaws (including any future revisions to them) is to carefully draft and implement our bylaws in a way that accurately describes our practices and beliefs, as opposed to utilizing aspirational bylaws that do not reflect the day-to-day operations of our church.

We believe that all decision-makers within the church should have their own copy of the bylaws, and regular attention should be given to making sure that everyone involved in this organization is, at all times, acting in compliance with the rules they contain. When changes are needed, the procedures described in the bylaws must be followed to amend or otherwise alter those rules before changing our practice.

Whenever we plan to make a major decision or a change in our practices, we consult our bylaws to determine if the proposed decision or change is allowed and/or being handled properly. If the bylaws pose a problem for the proposed change, then we will not make the change before amending the bylaws to allow it.

We believe that the success of our governance structure is built upon the proper balance among three broad principles:

- (1) A high level of confidence and trust among the members of the Board of Directors and the Board of Advisors,
- (2) Enthusiastic support of the church's leadership who work with the officers, other directors, employees, and advisors, and
- (3) Objectivity, faithfulness, and integrity of the officers, directors, and advisors selected.

We believe that all three principles must work in harmony for our governance structure to function properly.

We drafted our bylaws to serve as a practical and legal framework for conducting the work of our church. They express our founders' "agreement" with the broad governing principles, direction, and expectations.

Our officers and directors are charged with implementing how the principles are carried out, and acting in the best interests of our church. In light of the church's past and expected future growth, it is important to document everything in an effective and timely manner through regular communication and/or traditional business meetings. We also believe that we must entrust much of the work in this area to our officers and directors.

Our bylaws include important provisions or information about the following topics:

- The church's purposes
- The election and duties of directors and officers (including tenure, removal, and filling of vacancies)
- The role of our members, if applicable (including selection, qualifications, and expulsion)
- The adoption of parliamentary procedures
- A dispute resolution clause
- Meetings of directors, including dates, notice, quorum, and voting requirements
- The role of executive and other committees
- The church's fiscal year
- A conflict-of-interest policy
- Reference to (any) affiliated entities
- Restatement of the federal tax law requirements
- Method of amending bylaws
- Purchase and conveyance of property
- An indemnification clause
- A clause specifying how contracts and legal documents are to be approved
- Bonding of officers and employees who handle funds
- An annual audit by an independent body
- Religious requirements that leadership or membership are bound to follow

#### *Bylaws vs. Resolutions:*

As a general principle, our bylaws are meant to be generally applicable, whereas resolutions are not. For example, a particular employee's housing allowance for a particular year might be passed as a board resolution but would not appear in the bylaws. Our church will regularly draft and vote upon resolutions approving official corporate actions as needed and required by our bylaws.

*Flexibility and Protection for our Board of Directors  
and the Board of Advisors:*

Aside from serving as an “owner’s manual” for our church, the bylaws are also meant to provide legal authority and legal protection for our directors, advisors, and officers as they carry out their responsibilities. As such, compliance with the bylaws is a vitally important aspect of protecting those who work (or volunteer) in good faith to further the church’s mission and goals.

*Articles of Incorporation:*

Our church is a nonprofit and was originally incorporated under the laws of the State of \_\_\_\_\_.

Please see attached as **Addendum B** a copy of the filed Articles of Incorporation from the \_\_\_\_\_ Secretary of State’s office.

*Tax-Exemption:*

Our church is also a nonprofit that enjoys tax-exemption from the Internal Revenue Service. Please see attached as **Addendum C** a copy of our tax-exemption letter.

***Best Practices***

Best practices include the implementation of well-thought out organizational and management policies and procedures, conflict-of-interest policies, codes of ethics for officers, whistleblower policies, document retention policies, financial statement certifications, investment policies, written program objectives and performance measures, and independent audit committees. Our church will seek to implement best practices throughout our church’s infrastructure.

***Corporate Documents***

In general, as a nonprofit, our church expects its leadership to keep permanent records, such as (among other things): minutes of all meetings of our Board of Directors and our Board of Advisors, a record of all actions taken by the directors without a meeting, and a record of all actions taken by committees of the Board of Directors and our Board of Advisors, as well as accounting records.

We have also implemented a system for maintaining our corporate records. We are committed to them remaining accessible, organized, current, accurate, protected, and secure.

We are also committed to keeping minutes of all other committee meetings, especially Board of Advisor meetings. When in doubt, we record all of our decisions, important discussions, and meetings in writing, even if it is done as a means of ratification after the fact in the form of a memo that is signed by those who were present.

***Board Operations***

- ***Board Member Pledge:*** We ask all Members of our Board of Directors and our Board of Advisors to commit to a specific pledge of support to our church and to agree that, if they



ever find that they are unable to carry out the above duties to the best of their abilities, they agree to resign their position as a board member. We have included as **Addendum D** a copy of this Commitment Pledge.

- Upon appointment and confirmation to the Board of Directors or the Board of Advisors, each new director or advisor will receive a copy of:
  - The most updated Board Organizational Chart, which will include the following information for each person: name, title, length of term, and number of terms.
  - The most updated Board Member Contact List, which will include the following information for each person: name, mailing address, email, phone, and the individual's preferred method of communication.
  - A description of each board position, including the qualifications and skills required, duties, expectations, expected time commitment, and to whom the position reports.
  - A description of the roles and responsibilities of the board on which the individual will be serving.

### ***Roles and Responsibilities of the Board of Directors***

The primary (but not necessarily the only) duties of the Board of Directors are a duty of care as well as a duty of loyalty.

The ***duty of care*** means that a director must take reasonable and informed action when participating in board decisions and overseeing the organization's activities. Directors must be reasonably informed about, and pay attention to, the church's activities. This includes attending meetings, reviewing minutes and reports, and exercising oversight of organizational functioning and finance and compliance policies. A reasonable and prudent board decision is one that falls within a range of accepted, rational decision-making, through the exercise of the same degree of judgment in administering the affairs of the church that a reasonable person would exercise concerning their personal affairs.

The ***duty of loyalty*** means that a director must act in good faith and in the best interests of the church, and not in pursuit of their own personal or professional interests. This means, among other things, disclosing any potential conflicts of interest, and the non-disclosure of confidential organizational information.

We also believe that each director should commit to a ***duty of obedience***, which means that a director must act consistently with the purposes for which the church was created in the first place, and must help to ensure compliance with applicable federal, state, and local laws as well as the entity's articles of incorporation and bylaws.

It is not enough to simply "do no harm"; the director must actively work to further and protect the best interests of the church.

### ***Board Committees:***

The church will regularly keep the Board of Directors and the Board of Advisors up to date on current and newly formed board committees, task forces, or focus groups as well as the members of each, as the information becomes available.

*Code of Conduct:*

A code of conduct reminds all directors and advisors of the etiquette that is expected during board or advisor meetings. A copy of the church's Code of Conduct is attached as **Addendum E**.

*Financial Information:*

A copy of the current operating budget and year-end financial statements from the previous year are available to all directors and advisors upon request.

*Confidentiality, Conflicts of Interest, and Document Retention:*

In light of the important work that our directors, advisors, other leaders, and staff perform, which often entails being entrusted with private and sensitive information, we have implemented the use of confidentiality agreements. See attached as **Addendum F** a copy of our standard non-disclosure agreement.

We have also formalized a conflict-of-interest policy for all church leadership. We have attached as **Addendum G** a copy of our Conflict-of-Interest Policy.

Please also see attached as **Addendum H** a copy of our church's Document Retention Policy.

\_\_\_\_\_ Church Name

### **Evaluating the Effectiveness of Board Meetings Checklist**

The following checklist can be used to help ensure that board meetings are efficient and effective:

- ☐ Notification of the board meeting was sent out before the meeting in a manner that meets the requirements of our bylaws.
- ☐ All necessary papers were sent out in advance (not handed out at the meeting).
- ☐ The meeting room was comfortable and conducive to work.
- ☐ Board members arrived on time (perhaps a little before the meeting to chat and get organized).
- ☐ There was a quorum.
- ☐ The meeting began on time.
- ☐ The purposes of the meeting were clear.
- ☐ The meeting began on a positive note.
- ☐ New people and guests were introduced to the board.
- ☐ There was adequate information regarding all matters for discussion and decision.
- ☐ The atmosphere was open and productive.
- ☐ The agenda was appropriate for the timeframe.
- ☐ The agenda was followed, or if it needed to be altered, it was with the consent of the board.
- ☐ Issues and problems were openly and adequately presented.
- ☐ If necessary, Robert's Rules of Order were followed.
- ☐ There was adequate time for discussion on separate items.
- ☐ There was a conclusion to discussions: summarizing, things to do, who will do what by when.
- ☐ Votes were taken as necessary.
- ☐ Board members all participated as appropriate, kept to the agenda, listened to others, and avoided side conversations that were distracting.
- ☐ The board chair kept things in order and moving along.
- ☐ Board members were thanked for their participation, work, and involvement.
- ☐ The meeting ended on time.

## **Recording Meeting Minutes**

Minutes not only provide an indispensable record of the deliberations and decisions of annual membership meetings, board meetings, and board committees, but they also offer a valuable historical reference that may be of use to a prudent and responsible board. Minutes can also protect a board from (or during) litigation or other administrative proceedings. Additionally, accurate and complete board minutes may be of critical importance if the IRS or other oversight groups conduct an audit.

**Procedures for Recording Minutes:** It is essential that our church develops and follows procedures to thoroughly document the proceedings of various corporate board meetings, including meetings conducted by conference call and Web conferencing. The procedures should outline what meeting notes should include, who is responsible for taking notes, and when and how they should be translated into the formal minutes.

**Responsibility for Recording Minutes:** Questions that any board must decide include: Who is responsible for taking board minutes? Is this the best person for the job? Is this the best use of this person's time, or could another person perform this function more efficiently in terms of organizational resources?

In many organizations, the board or organization's "secretary" is charged with the responsibility of taking minutes and additional review and signatory responsibilities.

Although any staff member may record the actual minutes, it is imperative that someone with knowledge of, and/or a background in, taxation and legal issues carefully reviews the minutes on a regular basis. The person designated as "secretary" should ideally possess experience and education in these areas, as they are the areas in which potential problems are most likely to arise. Quick action can make a huge difference. Consideration should be given to having the organization's attorney and CFO review all board minutes soon after they have been prepared. This is especially important when potentially litigious issues or significant, finance-related issues are discussed by the board.

**Determining the Level of Detail to Include in Minutes:** Determining the amount of detail to include in board meeting minutes may be challenging. Some minutes are so skeletal in nature that they do not represent a complete record of proceedings, and they give readers insufficient information to understand the key decisions that were made at the meeting. Conversely, other

minutes reveal far too much detail, even including what each member said about every issue. Neither of these approaches serves an organization well.

It is advisable to adopt a policy on how detailed the board minutes should be. Do not leave such an important decision to the discretion of individual secretaries. In deciding how detailed minutes should be, consider how a court might judge board actions if the minutes were examined. Most courts use the “business judgment” rule to decide if directors are carrying out their duties. This rule does not look so much at *what* a board has done as it does *how* the board went about its actions. A director must act prudently, in good faith, and in the best interests of the corporation. No one has a crystal ball, and the best-intentioned decisions will sometimes turn out wrong.

The minutes should contain sufficient detail so that if legal issues were to arise, the minutes would document the corporate body’s prudence and responsibility in its decisions. However, minutes that read like a novel may backfire on the organization should they become discoverable in a legal action. Therefore, it is important to establish balance. The minutes should be adequately substantive so that the intent of all actions is easily understood, even if the minutes are later read by someone who did not attend the meeting. Minutes should identify any agenda items that were not covered, as well as all responsibilities delegated for future activities.

**Review and Approval of Minutes:** After board meetings, draft minutes should be prepared promptly and reviewed by relevant parties. Draft minutes should be distributed to board members for review before the next board meeting. The board should perform thorough reviews of minutes and be alert to any potential problems or conflicts. The board may then vote to amend the minutes or approve them as is. The secretary may then sign them and incorporate them into the board minute book, a process that should occur in a timely manner. Board minute books will be kept at the church’s corporate office and should always be well organized and up to date.

**Meetings Subject to These Procedures:** In addition to board meetings, separate minutes should be maintained for each of the following:

1. Executive Committee meetings. If an executive committee of the board convenes between board meetings, separate minutes of executive committee meetings should also be maintained and presented to the full board for ratification at its next regularly scheduled meeting.
2. Audit Committee. If the organization utilizes an audit committee, the minutes of meetings should be recorded. The board should be presented with minutes of audit committee meetings and should act on any recommendations the audit committee makes. This will inform and assure the board that the audit review responsibilities are being met.
3. Annual meetings of members, as well as meetings of nominating committees and compensation committees.
4. Any other committee, task force, or group that is entrusted with responsibilities or that reports to the board concerning its activities.

**Board Minutes Reference Systems:** Some boards find it helpful to assign a sequential code (numbers, letters, or a combination of numbers and letters) to each action of the board and to record them in the board minutes. This provides an efficient means of cross-referencing board actions and preparing indexes and board meeting minutes.

**Recording Board Policies:** The board may adopt policies that deal with the way the board governs the ministry. To retain these policies for future reference by the board, it is often helpful to develop a board policy manual. New policies and changes to existing policies are recorded in the board policy manual following each board meeting.

**Items to include in minutes:** When taking minutes, include the following items:

- The date, time, and place of meeting;
- Names of all voting board members, indicating whether each individual was present or absent (the listing of voting board members is the basis to determine if a quorum has been established in accordance with any quorum provisions in the bylaws);
- Names of any nonvoting board members, with these names listed separately from voting board members;
- Names of all non-board members who attended the meeting, with these names listed separately from the board members;
- An indication of whether a quorum of voting members is present (this includes determining if a quorum is present at the beginning of each session of the board, *e.g.*, morning session, afternoon session, evening session);
- Who convened the meeting, and an indication if proper notice was given to board members, as required by the bylaws;
- An indication of whether this was a special or regular meeting;
- Review and approval of the minutes of the most recent board meeting;
- Review and approval of any actions taken by the executive committee or other committees since the previous board meeting;
- A notation as to any departures and reentries of board members to the board meeting (some boards only reflect changes in attendance at the beginning of each segment of a meeting, *e.g.*, morning session, afternoon session, evening session);
- A record of every motion made, even if withdrawn. Names of people who make and second motions are generally irrelevant unless they ask to be recorded or the action is a related party transaction;
- The names of those voting against or abstaining, only if they so request;
- A record of all potential conflicts of interest discussed (if any);
- A record of the outcome of each vote, to include whether a motion was approved by ballot or by voice vote/consent instead of an actual vote;
- All responsibilities delegated to board members and others for future activities;
- Any questions left open or agenda items not covered;
- A brief summary of reports given, with any written reports attached to the minutes as exhibits;
- A note of the time of adjournment; and
- The Secretary of the board's signature on the minutes.

**Examples of Specific Actions to Include in Board Minutes:** The following are examples of specific actions that should take place in board meetings and be recorded in the minutes (although some may be inapplicable depending on the church's governance style):

- Election of board members (for some membership-style organizations, board members are elected at the annual meeting of the members);
- Election of officers as provided in the bylaws;
- Selection/appointment of committee chairs;
- Approval of the annual budget (some organizations using the policy governance model establish budget limits and delegate the responsibility of constructing the budget within these limits to staff);
- Selection of the auditor for the current year as recommended by the audit or finance committee (this action may occur less frequently when a multi-year audit engagement letter is used);
- Acceptance and approval of the audit report (this report initially may have been reviewed and recommended by a board committee such as the audit, finance, or executive committee). Also, the minutes should record the discussion of any management or comment letter received from the auditor, and whether the auditor met with the audit/finance committee and/or the full board in person or by telephone;
- Approval of the executive's compensation package (the details of the compensation need not be included in the minutes, but should be reduced to writing, perhaps in a memo to the file);
- Notation of the annual Senior Pastor's review of performance and the establishment of performance objectives;
- Prospective approval of any housing allowance arrangements for qualified staff; and
- Notation of a board member's conflict of interest (if any), reflected at least annually in the board minutes.

**SAMPLE**

**Church Board Meeting Minutes**

Meeting held at the office of \_\_\_\_\_

[Enter Address Here]

[Enter Date of Board Meeting]

Chairman \_\_\_\_\_ [Name] called the meeting to order at \_\_\_\_\_ [time].

Board Secretary \_\_\_\_\_ [Name] called the role of voting board members and noted the presence of the following individuals:

- [List board member name here]
- [List board member name here]
- [List board member name here]
- [List board member name here]
- [List board member name here]
- [List board member name here]
- [List board member name here]

The following voting members were absent:

- [List absent members]
- [List absent members]
- [List absent members]
- [List absent members]

The following nonvoting ex-officio members were present:

- [List name and title]
- [List name and title]
- [List name and title]



The following guests were present:

- [List name and title]
- [List name and title]

The chairman declared that a quorum of voting board members was present, as defined in the bylaws. The chairman also noted a quorum of outside (non-staff) board members present. The chairman declared the official annual meeting of the board as required by the bylaws. Further, proper notice was given to all board members as required by the bylaws.

**Devotional:** \_\_\_\_\_ presented a devotional based on \_\_\_\_\_. They focused their comments on \_\_\_\_\_, relating to \_\_\_\_\_. At the conclusion of the devotional, \_\_\_\_\_ [Name] led the board in prayer.

**Approval of Agenda:** The board chairman distributed copies of a proposed meeting agenda (which had been sent to board members in advance of the meeting). After hearing the proposed agenda, the board approved it by consensus.

**Approval of Minutes:** The minutes of the board meeting conducted on \_\_\_\_\_ [Date of last board meeting], and the minutes of an executive committee meeting conducted on \_\_\_\_\_ [Date of last executive committee meeting], were presented. A motion to approve the minutes as prepared was seconded. Motion carried.

**Presentation of Reports:** The following reports were presented and received with appreciation by the board:

- **Chairman's Report.** \_\_\_\_\_ reported on the accomplishment of most of the church's goals for \_\_\_\_\_ [Year] (complete report attached as Exhibit A). He challenged the board to act on the ministry doors that seem to be opening in the following areas: \_\_\_\_\_. He encouraged the board to start a leadership succession process.
- **Senior Pastor's Report.** \_\_\_\_\_ shared various ministry operational issues (complete report attached as Exhibit B).
- **Treasurer's Report.** \_\_\_\_\_ reported on the current cash flow challenges (complete report attached as Exhibit C). Although giving has been strong for the last month, the establishment of a line of credit may be necessary to provide adequate funding for the next 60 days.

The board recessed at \_\_\_\_\_ [time] for break.

At \_\_\_\_\_ [time], the board came back into session. The chairman declared that a quorum was present. The board took up items from the agenda.

**Related-Party Transactions:** The board secretary reported on the related-party transaction questionnaires recently completed by each board member. The responses revealed that the

following related-party transactions occurred in [Year], or have been proposed as a potential transaction to occur in the near future:

<u>Board Member</u>	<u>Transaction</u>	<u>Amount</u>
[Name]	Office supplies purchased	
	from [Name of Store]	\$
[Name]	Property insurance purchased	
	From [Name of Insurance]	\$

It is projected that similar transactions related to the respective board members will occur in \_\_\_\_\_ [Year]. \_\_\_\_\_ [Name] recused himself from the meeting while the remaining board members discussed the propriety of the transactions related to his firm.

**ACTION:** After determining that the pricing of office supplies purchased by the ministry from \_\_\_\_\_ [Name] Office Supply was competitive with other office supply stores, and with \_\_\_\_\_ [Name] recused from both the meeting and the voting, the motion was made and seconded to approve continuing purchases of office supplies from \_\_\_\_\_ [Name of Office Supply]. Motion carried.

\_\_\_\_\_ [Name] returned to the board meeting and [Name] recused herself from the meeting while the remaining board members discussed the propriety of the transactions related to her organization.

**ACTION:** After determining that the pricing of property insurance purchased by the ministry from \_\_\_\_\_ [Name] Insurance was competitive with other property insurance agents, and with \_\_\_\_\_ [Name] recused from both the meeting and the voting, a motion was made and seconded to approve continuing purchases of property insurance from \_\_\_\_\_ [Name] Insurance. Motion carried.

**Election of Officers:** All nominees for offices were excused from the meeting while their nominations were discussed and voted upon. The following slate of proposed officers was presented from the nominating committee:

Chairman:	[Name]
Vice Chairman:	[Name]
Secretary:	[Name]
Treasurer:	[Name]

**ACTION:** A motion was made and seconded to approve the slate of officers as presented. Motion carried.

**Election of Board Members:** \_\_\_\_\_ [Names] complete their first three-year term of service at the conclusion of this board meeting (see Exhibit D for board members by class). The nominating committee recommends that all three of these individuals be elected for their second three-year term of service.

**ACTION:** A motion was made and seconded to approve \_\_\_\_\_ [Names] for their second three-year term of service as board members. Motion carried (the vote was taken after the nominees were recused from the meeting).

**Opening of New Mission Field:** The Senior Pastor presented a proposal (attached as Exhibit E) for opening a new mission field in \_\_\_\_\_ [Country] in \_\_\_\_\_ [Year]. The first-year budget would be \$ \_\_\_\_\_ [Amount] and include one field director plus four career missionaries.

**ACTION:** A motion was made and seconded to approve the opening of a new mission field in \_\_\_\_\_ [Country] in \_\_\_\_\_ [Year] with a first-year budget of \$ \_\_\_\_\_ [Amount]. The \$ \_\_\_\_\_ [Amount] budget for this field is included in the annual budget to be considered by the board in this meeting. A motion was made and seconded to increase the [Year] budget for the new field to \$ \_\_\_\_\_ [Amount]. The motion failed. The chairman stated that the original motion was now before the board. Motion carried.

**Leadership Succession:** The board discussed the Senior Pastor's announcement of his plan to retire in three years, and expressed appreciation to the Senior Pastor for providing advance notice.

**ACTION:** The motion was made and seconded to appoint a committee of three board members to be named by the board chairman, who will begin the search process for an individual to succeed the current Senior Pastor.

**Annual Budget:** The Church Treasurer presented the \_\_\_\_\_ [Year] budget (see Exhibit F). This version of the budget incorporates the changes to the version of the \_\_\_\_\_ [Year] budget reviewed by the board in the \_\_\_\_\_ [Date] board meeting.

**ACTION:** After a brief discussion of the guidelines used to construct the budget, the motion was made and seconded to approve the \_\_\_\_\_ [Year] budget as presented. Motion carried.

**Executive Director Review:** The executive committee reported that it had completed the annual review of the Senior Pastor. A summary of the review was distributed to the board. This summary was filed with the permanent board documents, but it was not made a part of the minutes of this board meeting. The board received this report as information.

**Executive Compensation:** The executive committee reported on its annual review of the Senior Pastor's compensation. A detailed analysis of current pay, proposed pay, and the propriety of the proposed pay based on comparative compensation studies was distributed to the board, but it was not made a part of the minutes of this board meeting.

**ACTION:** The motion was made and seconded to approve the adjustments in the gross pay and fringe benefits of the Senior Pastor as recommended by the executive committee. Motion carried.

**Housing Allowances:** The executive committee reported that staff members \_\_\_\_\_ [Names] are ordained, licensed, and commissioned ministers, whose substantive involvement in preaching and leading Bible studies has been carefully documented as a part of their employment with the ministry.

**ACTION:** The motion was made and seconded to approve a housing allowance of \$ \_\_\_\_\_ [Amount] for \_\_\_\_\_ [Name] and \$ \_\_\_\_\_ [Amount] for \_\_\_\_\_ [Name], for \_\_\_\_\_ [Year], under Section 107 of the Internal Revenue Code. Each of these ministers is responsible for paying their own self-employment social security tax. Motion carried.

**Future Meetings:** The following schedule of board meetings was presented: \_\_\_\_\_ [Dates]: The board is to meet in \_\_\_\_\_ [City and State], at \_\_\_\_\_ [Time]. The exact location will be announced later.

The chairman declared the meeting adjourned at \_\_\_\_\_ [Time].

\_\_\_\_\_  
**Secretary**

Sample Document

***ADDENDUM A***

A copy of our Amended Bylaws

Sample Document

***ADDENDUM B***

A copy of our Articles of Incorporation

***ADDENDUM C***  
A copy of our Tax-Exemption Letter

Sample Document

***ADDENDUM D***

A copy of our Board Member Pledge



Sample Document

***ADDENDUM E***

A copy of our Board Code of Conduct

Sample Document

***ADDENDUM F***

A copy of our Non-Disclosure Agreement

Sample Document

***ADDENDUM G***

A copy of our Conflict-of-Interest Policy

Sample Document

***ADDENDUM H***

A copy of our Document Retention Policy