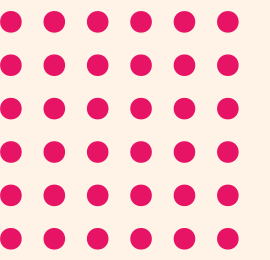




Community of Christ
Michigan Mission Center

Campground Board Training

2025



Welcome & Thank you!

Who to Contact:

Jessica: Finance, Fundraising, Legal Support, Contracts, Property Use, HR/Payroll

Dan: Project Support, Communications, Parliamentary Procedure, Policy Background

Linda: Strategic Planning, Marketing, Records/Approvals, Board/Committee Relations Support, Event/Ministry Support, Youth/Family Camps, Policy

This meeting is being recorded for further use.

Key Resources

- State of Michigan Campground Rules Book
 - Also recommend viewing youth camp licensing website
- SharePoint Board Member Page (requires free login)
 - Viability survey
 - Policy information
- Community of Christ YouTube Channel Training Videos
 - Note the date, some policies may have been updated
- Michigan Board Member Packet - must be signed by every board member, contains critical policies and procedures
- Robert's Rules of Order



What is Fiduciary Duty?

Board members are fiduciary agents of the church and are responsible for financially responsible, legal, and ethical behavior that ensures sufficient resources to fulfill our mission.

A fiduciary agent manages and is responsible for an asset that does not belong to them. Board members are responsible for managing the campground on behalf of the church which is the owner of the property.

Board members successfully fulfill this role with good faith, trust, confidence, accountability, and honesty.

[Watch this video with World Church legal team on fiduciary duty start to 6:12.](#)



Board Authority and Responsibility

Board Authority & Responsibilities (from Operating Policy)

Scope of Authority

The Board of Directors (“Board”), is empowered to act on matters of property and facilities management, business management, marketing, capital development, fundraising, risk management, and activities. (in accordance with church policy)

Note: “Activities” refers to board sponsored events. The board does not create, plan, or manage ministry events sponsored by congregations, expressions, mission center, etc.

The Board shall have the following powers and responsibilities:

(a) Develop policy for management of the Campground.

Note: This is local policy development - Church Bylaws & Policies, and Combined Campground Exec Comm. policies apply to all

(b) Develop long and short-term plans for the Campground.

(c) Manage the funds and assets of the Campground.

(d) Invest assets in accordance to church policy.

(e) Report annually to the Mission Center Conference the Campground financial statements that are inspected each year.

(f) Appoint, support, or recall the business manager and/or executive director, and/or caretaker and/or resident manager for the Campground.

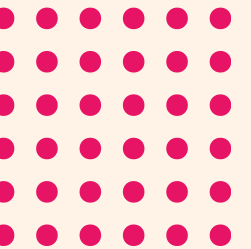
Note: This is assigned to Executive Committee later in policy

Board Authority and Responsibility

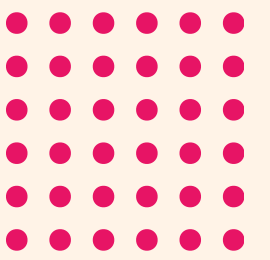
- (g) Supervise the maintenance of the physical plant, property, and equipment.
- (h) Elect annually the following officers for the Board: President, Vice-President, and Secretary.
- (i) Appoint special committees deemed necessary for the accomplishment of the purposes of the Campground.
- (j) Shall physically visit the grounds periodically in order to visualize proper stewardship over the grounds.
- (k) Keep the financial records of the Campground.
- (l) Provide for an annual financial inspection in consultation with the Mission Center Financial Officer.
- (m) Hire employees of the Campground.

Note: This is assigned to Executive Committee later in policy

- (n) Follow Risk Management guidelines as established by the World Church.
- (o) Follow all local, state, and federal government laws.



Questions?





Board Meetings & Procedure



Hierarchy of Rules & Regulations

1. Legal Requirements (Federal, State, County, Township/City/Village)
 - a. Ex: IRS, Taxes, Licensing, Zoning, Permits, Ordinances
2. Articles of Incorporation - Not Applicable for Community of Christ
3. Bylaws (Policies from World Church, USA Field, Mission Center, Combined Campground Executive Committees)
 - a. Ex: Risk Management, Capital Projects, Policy, Operating Policy, Pet Policy
4. Special Rules of Order (If Adopted by Board)
5. Standing Rules of Order (If Adopted by Board)
6. Parliamentary Authority (Robert's Rules of Order Newly Revised 12th Edition)
7. Custom



Scheduling Regular Meetings

- At least 4 meetings each fiscal year (Jan - Dec)
- Date and time established by vote of board
- Secretary to provide notice at least 10 days prior to each meeting
- Executive committee determines location if not held at campground

Often regular meetings are scheduled for the year during the first meeting, but they could be scheduled individually from one meeting to the next. The board can vote to add, cancel, or reschedule future meetings at any time as long as four are held each year.

Any new business can be introduced at a regular meeting.

Scheduling Special Meetings

A Special Meeting may be called by any of the following:

- Board President
- Two members of executive committee
- Written request of 4 board members
- Mission Center President
- Mission Center Financial Officer

Request goes to Board President or Secretary and meeting must be held within 15 days. The purpose of the meeting must be stated in the call for the meeting and business is limited to that purpose.



Participating by Phone/Internet

The Board, Executive Committee, and standing committees are authorized to meet by telephone conference or through other electronic communications media so long as all the available members may simultaneously communicate with each other and participate during the meeting.



Quorum

A majority of Directors currently serving shall constitute a quorum of the Board and may conduct business of the Board of Directors.

- Majority means more than half
- MCP & MCFO (or designees) are voting members of the board and counted as directors currently serving
- When all positions are full there are 17 directors so 9 are required for quorum
- Without a quorum the board may only receive reports, have informal discussion, fix the time to which to adjourn (continue the current meeting later), adjourn, recess, or take measures to obtain a quorum

Meeting Agenda

The agenda for all Board meetings will be set by the Board President. The agenda for all special Board meetings shall be limited to the matters set forth in the written notice calling the special meeting of the Board

Standard Order of Business

Approval of Minutes

Officer Reports

Committee Reports

Special Orders - Items that must be addressed at this meeting or items that were postponed with a time to this meeting

Unfinished Business - Items pending when last meeting adjourned

New Business

Common Motions

Main Motion - Proposal for action by the board (Motions proposed by officers or committees may be acted on immediately following their report)

Subsidiary (applying to main motion).

Amend - Change the pending motion by inserting/adding/striking words or paragraphs or substituting all or a portion of the motion with new language

Refer to Committee - Send the motion to a committee (authorize committee to act or instruct on timeline to report back)

Postpone Definitely - Set future date & time for continued consideration of motion

Previous Question - Move to end debate and proceed to vote on motion ($\frac{2}{3}$ vote)

Common Motions

Incidental

Point of Order - Report of breach of rules and require ruling from the chair

Appeal - Require vote of board to sustain or overturn ruling of the chair

Requests/Inquiries - Ask about procedure or information on the motion

Division of Assembly - Require countable method of voting (not voice)

Requests & Inquiries - Ask about procedure or information on the motion

Privileged

Recess - Take a break

Adjourn - End the meeting

Common Misconceptions

Lay on the Table - Motion used to temporarily end consideration of a pending main motion to address a more urgent matter within a meeting (guest presentation or something needed before action on current motion can continue). A motion left on the table at the end of a meeting typically dies when adjourning.

“Old Business” - Only motions that have been postponed or those pending when a meeting adjourns will come up at a future meeting as unfinished business. Topics previously mentioned or discussed are new business when the motion is made.

Call to Order - Not an agenda item. This is what happens at the start of a meeting or after a recess, but is not an item of business in regular meeting.

Approval of Agenda - Not needed as president sets agenda

Voting

Voice - Yes/No (Chair determines result)

Show of Hands (Chair determines result)

Roll Call - Each member votes individually when called on


Ballot - Allows for confidentiality, but may be difficult for hybrid meetings

Always ask for those in favor and those opposed. Record those abstaining (not voting) with any noted conflicts.


Unless a vote requires majority of entire membership, the majority or $\frac{2}{3}$ is based on the number of votes cast.

Ex: 12 members are present. 1 member abstains. 11 votes are cast so six votes are needed for majority or 8 votes are needed for $\frac{2}{3}$





Board Officers



Positions

- President, Vice President, and Secretary elected by board from among elected directors. Serve 1 year term.
- Financial Officer appointed by mission center financial officer and sustained by board. May or may not be member of the board.
- Secretary and Financial Officer may appoint assistants sustained by the board. May or may not be members of the board.





Officer Duties - President

Shall preside at all Board and Executive Committee meetings

Shall attend and actively participate or assign a designee to attend and actively participate in all Standing Committee meetings as an ex-officio member

May sign in the name of the Campground (with the Board Financial Officer) any contracts authorized by the Board.

Other duties as required by law, policy, or parliamentary authority

Officer Duties - Vice-President

Shall assist the Board President in the discharge of official duties and shall preside at meetings in the absence of the Board President.



Officer Duties - Secretary

Shall give notice of all Executive Committee (Item E) meetings to members of the Executive Committee,

Shall distribute copies of Executive Committee meeting minutes to Executive Committee members within ten (10) days of each meeting;

Shall give notice of all Board meetings to all Directors;

Shall distribute the minutes of Board meetings to Directors within ten (10) days of each Board meeting;

Shall keep a record of attendance at all Board meetings;

Shall be responsible for official communications and correspondence;

Shall maintain a copy of all minutes, records, correspondences, communications, and reports from Board meetings and committee meetings standing and ad hoc.

Officer Duties - Financial Officer

Shall be responsible for the collection and disbursement of all monies, funds, and properties of the Campground by the direction of the Board;

Shall be a signatory on all campground accounts along with the Mission Center Financial Officer;

Shall keep an itemized account of all monies, funds, assets, liabilities, and properties;

Shall oversee the deposit of all monies in such bank or banks and/or the World Church Affiliate Investment Pool as designated by the Board;

Shall prepare an itemized financial report and balance sheet statement for presentation at each meeting of the Board;

Shall prepare an annual financial report and balance sheet;

Shall pay all routine bills;

Shall present a proposed balanced and fiscally responsible budget, including any support and fees, for approval by the Board;

Shall submit all records for audit as requested by the Board;

Shall provide for any tax preparation as required by law;

May sign in the name of the campground any contracts authorized by the Board.

Shall serve as Chairperson of the Finance Committee.

Elections

- Current practice is to hold elections at first board meeting of the year
- Nominations and voting are conducted for each office separately
- If not using a ballot a voice/hand vote is taken on each nominee (ask for those in favor and against electing that individual) in the order that nominations were made until a candidate receives a majority



Combined Campgrounds Executive Committee

Consists of the President, Vice President, Secretary, and Financial Officer from each campground board, the Mission Center Financial Officer (or designee), the Mission Center President (or designee), and the Field Apostle (or designee). A board officer may designate another director serving on her/his board to take her/his place on the committee when necessary.

Empowered to develop and revise policies and procedures that apply to all campgrounds and act on other questions and matters, such as scheduling, strategic planning, and use of shared resources, which may impact all campground properties.

The page features a decorative border on both the left and right sides. This border is composed of various geometric shapes, including circles, semi-circles, and quarter-circles, in a palette of teal, orange, pink, and dark blue. The shapes are arranged in a repeating, overlapping pattern. The central area of the page is a plain, light beige color.

Board Committees

Executive Committee

Board President, Vice-President, Secretary, Financial Officer, and the Mission Center President or designee shall constitute the Executive Committee.

Shall have general supervision of the affairs of the Campground between meetings of the Board with power to act;

Shall appoint, with the approval of the Board, the members and chairpersons of all standing and special committees (except the Finance Committee chairperson);

Shall search out, contract with, and oversee the supervision of all Campground employees and volunteers, including the appointment of a person to serve as liaison between the Executive Committee and Campground employees;

Shall be empowered to approve emergency expenditures up to ten thousand dollars (\$10,000) without Board approval;

Shall present an annual report to the Mission Center Conference at its annual meeting;

Shall perform such other duties as are specified in this operating policy and

Shall report to and/or make recommendations to the Board as it deems necessary.

Standing Committees

Board may be assisted by Standing Committees in Finance, Licensing, Marketing, Futures, and Maintenance.

The members of the Standing Committees are to be nominated by the Executive Committee and approved by the Board.

All committees shall consist of at least three (3) members. The Board President or the Board President's designee shall be an ex-officio member of all Standing Committees. The Financial Officer, and Mission Center Financial Officer or their designee, shall serve on the Finance Committee.

Church members and friends of Michigan Mission Center Congregations who are not members of the Board may also be appointed to serve on any Committee.

Standing Committee members shall serve for a term of one (1) year or until their successors are appointed.

Standing Committees shall meet at the call of their chairperson or of any two (2) committee members.

Employees of the Campground and their spouses shall by invitation be eligible to serve on any committee.

Standing Committee Chairperson

Shall be appointed by the Executive Committee with the approval of the Board

Shall serve for a term of one (1) year or until their successor is appointed

Shall attend all meetings of the Board,

Shall maintain up-to-date descriptions of the committee duties

Shall submit reports to the Board at each regular Board meeting regarding past activities and future plans of their committee

Shall have a general knowledge of the areas of committee responsibility

Shall be an advocate for the issues that arise out of the various committee activities

Standing Committee Authority & Duties

Shall report and make recommendations to the Board, and to the Executive Committee upon request; committees

Shall have power to act if the Board so delegates that authority.

Committees shall communicate with each other to fulfill all licensing, legal, and other necessary requirements to provide for optimal Campground operations.



Ad Hoc Committees

Additional committees may be established by the Campground Board, as they shall from time to time be deemed necessary to carry on the work of the Board.

Members of these committees shall be nominated by the Executive Committee and approved by the Board.



Authority/Responsibility of Committee

Shall report and make recommendations to the Board, and to the Executive Committee upon request; committees

Shall have power to act if the Board so delegates that authority.

Committees shall communicate with each other to fulfill all licensing, legal, and other necessary requirements to provide for optimal Campground operations.

Standing Committee areas of responsibility outlined in campground operating policy. Special or Ad Hoc Committees shall have purposed specified when Committee is created and will cease when task is accomplished.

Small Committee Procedures

In a board meeting where there are not more than about a dozen members present, some of the formality that is necessary in a large assembly would hinder business. The rules governing such meetings are different from the rules that hold in other assemblies, in the following respects:

- 1) Members may raise a hand instead of standing when seeking to obtain the floor, and may remain seated while making motions or speaking.
- 2) Motions need not be seconded.
- 3) There is no limit to the number of times a member can speak to a debatable question. Appeals, however, are debatable under the regular rules—that is, each member (except the chair) can speak only once in debate on them, while the chair may speak twice.
- 4) Informal discussion of a subject is permitted while no motion is pending.
- 5) When a proposal is perfectly clear to all present, a vote can be taken without a motion's having been introduced. Unless agreed to by unanimous consent, however, all proposed actions must be approved by vote under the same rules as in larger meetings, except that a vote can be taken initially by a show of hands, which is often a better method in small meetings.
- 6) The chairman need not rise while putting questions to a vote.
- 7) If the chairman is a member, he may, without leaving the chair, speak in informal discussions and in debate, and vote on all questions.

In small committees, the chairman usually acts as secretary, but in large ones and many standing committees, a secretary may be chosen to keep a brief memorandum in the nature of minutes for the use of the committee.

Committee Reports

A report of a committee can contain only what has been agreed to by a majority vote at a regular or properly called meeting of which every member has been notified (or at an adjournment of one of these meetings, 9:17–19)—where a quorum of the board or committee was present.

Periodic reports of standing committees are usually submitted in accordance with requirements in the bylaws, are primarily for information, and should summarize important work done by the committee during the period covered by the report. They may also contain recommendations—which may relate to general policy to be followed by the organization, or may propose specific action by its assembly

A reporting member makes or presents a report on behalf of a board or a committee when, having been assigned the floor for such a purpose in a meeting, he does one of the following things (depending on the nature of the report and other conditions): (a) renders the report orally, if it is not in writing; (b) reads the report to the assembly and passes it to the chair or the secretary; or (c) announces that he is submitting it and passes it to one of these officers to be read by a reading clerk. When the assembly hears the report thus read or orally rendered, it receives the report.

Detailed Committee Report

Form of Detailed Report. If special conditions dictate that a report devoted to a single subject and presenting recommendations should include a full account of the details involved in the case, the body of the report is best organized according to the following topics, as applicable:

- 1) a description of the way in which the reporting body (usually a committee in such cases) undertook its charge;
- 2) the facts uncovered or information obtained;
- 3) the findings or conclusions derived from the facts or information; and
- 4) resolutions or recommendations.

Committee Recommendations/Motions

When a report contains recommendations—except in cases where the recommendations relate only to the adoption or rejection of question(s) that were referred while pending and consequently become pending again automatically when reported—the reporting board or committee member usually makes the necessary motion to implement the recommendations at the conclusion of his presentation, provided he is a member of the assembly. If the report is read by the secretary or a reading clerk in such a case, the reporting member resumes the floor for the purpose of making the motion immediately after the reading is completed. No second is required in these cases, since the motion is made on behalf of the committee

Meeting Minutes



Content of Minutes

The minutes should contain mainly a record of what was done at the meeting, not what was said by the members. The minutes must never reflect the secretary's opinion, favorable or otherwise, on anything said or done.

The first paragraph of the minutes should contain the following information (which need not, however, be divided into numbered or separated items directly corresponding to those below):

- 1) the kind of meeting: regular, special, adjourned regular, or adjourned special;
- 2) the name of the society or assembly;
- 3) the date and time of the meeting, and the place, if it is not always the same;
- 4) the fact that the regular chairman and secretary were present or, in their absence, the names of the persons who substituted for them; and
- 5) whether the minutes of the previous meeting were read and approved—as read, or as corrected—and the date of that meeting if it was other than a regular business meeting. Any correction approved by the assembly is made in the text of the minutes being approved; the minutes of the meeting making the correction merely state that the minutes were approved “as corrected,” without specifying what the correction was.

Content of Minutes

The body of the minutes should contain a separate paragraph for each subject matter, and should show:

6) all main motions or motions to bring a main question again before the assembly that were made or taken up—except, normally, any that were withdrawn —stating:

a) the wording in which each motion was adopted or otherwise disposed of (with the facts as to whether the motion may have been debated or amended before disposition being mentioned only parenthetically); and

b) the disposition of the motion, including—if it was temporarily disposed of—any primary and secondary amendments and all adhering secondary motions that were then pending;

7) secondary motions that were not lost or withdrawn, in cases where it is necessary to record them for completeness or clarity—for example, motions to Recess or to Fix the Time to Which to Adjourn (among the privileged motions), or motions to Suspend the Rules or grant a Request to Be Excused from a Duty (among the incidental motions), generally only alluding to the adoption of such motions, however, as “... the matter having been advanced in the agenda on motion of...” or “... a ballot vote having been ordered, the tellers...”;

8) the complete substance of oral committee reports that are permitted to be given in small assemblies in particular cases as provided in 51:60–62;

9) all notices of motions (10:44–51);

10) all points of order and appeals, whether sustained or lost, together with the reasons given by the chair for his or her ruling; and

11) the declaration by the chair in “naming” an offending member as a part of disciplinary procedures, as well as any disorderly words that led to such naming and that the chair directed the secretary to take down (see 61:12–14).

The last paragraph should state: 12) the hour of adjournment.

Content of Minutes

Additional rules and practices relating to the content of the minutes are the following:

- 1) The name of the maker of a main motion should be entered in the minutes, but the **name of the seconder should not be entered unless ordered by the assembly.**
- 2) a) When a count has been ordered, the number of votes on each side is entered, unless the vote was on a motion that would not otherwise be entered in the minutes.
b) When the voting is by ballot, the full tellers' report (45:37–40) is entered.
c) When the voting is by roll call, the names of those voting on each side and those answering “present,” as well as the total number in each category, are entered. If members who are present fail to respond on a roll-call vote, enough of their names must be recorded as present to reflect that a quorum was present at the time of the vote. If the chair voted, no special mention of this fact is made in the minutes.
- 3) The proceedings of a committee of the whole, or a quasi committee of the whole, are not entered in the minutes, but the fact that the assembly went into committee of the whole (or into quasi committee) and the committee report is recorded (see 52).
- 4) When a question is considered informally, the same information is recorded as under the regular rules, since the only informality in the proceedings is in the debate.
- 5) When a committee report is of great importance or should be recorded to show the legislative history of a measure, the assembly can order it “to be entered in the minutes,” in which case the secretary copies it in full in, or attaches a copy of it to, the minutes.
- 6) The name and subject of a guest speaker can be given, but no effort should be made to summarize his remarks.

Approving Minutes

In organizations where copies of the minutes of each previous meeting as prepared by the secretary are sent to all members in advance, the chair announces that this has been done, and the actual reading of them aloud is omitted unless any member then requests that they be read.

A formal motion to approve the minutes is not necessary, although such a motion is not out of order.

The chair asks, “Are there any corrections to the minutes?” and pauses. Corrections, when proposed, are usually handled by unanimous consent, but if any member objects to a proposed correction the usual rules governing consideration of amendments to a main motion are applicable

After any proposed corrections have been disposed of, and when there is no response to the chair's inquiry, “Are there any corrections [or “further corrections”] to the minutes?” the chair says, “There being no corrections [or “no further corrections”] to the minutes, the minutes stand [or “are”] approved [or “approved as read,” or “approved as corrected”].”

The minutes are thus approved without any formal vote, even if a motion for their approval has been made. The only proper way to object to the approval of the secretary's draft of the minutes is to offer a correction to it.

It should be noted that a member's absence from the meeting for which minutes are being approved does not prevent the member from participating in their correction or approval.

Secretary Pro-Tem

In the absence of the secretary, a secretary pro tem must be elected

The secretary pro tem is responsible for drafting minutes for the meeting at which they are elected to serve



Records Retention Policy

Immediately send to Legal (Office of General Counsel):

- Contracts and legal files
- Real Estate files: purchase; sale; additions; remodeling;
- Wills, Estates, Trusts

Items to keep for one year after the audit is complete, then shred:

- Monthly or quarterly reports
- Requests for World Church reimbursement
- Routine expense invoices and receipts (utilities, offices supplies, etc.)

5 years then shred:

- Bank statements and cancelled checks
- Tax reports
- Personnel/Payroll records for local jurisdiction employees from date of termination

10 Years then shred:

- Yearly contributor statements (paper or electronic copies)
- Invoices and receipts for equipment, material, and work with warranties.
- Check stubs and registers

15 years then shred:

- Year-End Financial Statements and Audit Reports
- Ledgers and accounts documenting congregation assets
- Board records (Correspondence, insurance, etc, not including items of historical value that should be sent to the IHQ Archives)

Send to IHQ Archives when no longer used by local jurisdictional entity and may be of historical interest or value:

- Administrative and Financial records
- Scrapbooks and previous historian materials
- Guestbooks
- Secretary minutes
- Photographs

Strategic Planning

- Capital Needs Assessment
- Viability Framework Tool
- 5 year plan
- 1 year goals
- Board Member Recruitment & Training
 - What skills/experiences will board members need to live out the 1 and 5 year plans?
 - Who do we know that has those skills, a network of relationships, or related experiences?
 - What life and career experiences does each board member bring? Do we have the skills we need to meet our fiduciary and strategic responsibilities?
- Committee Member Recruitment & Training
 - What skills/experiences will be needed to complete the committee's responsibilities for the year?
 - Who do we know that has those skills or related experiences?
 - What life and career experiences does each committee member bring?



Communications and Marketing

- Campground boards are responsible for their own communications and marketing efforts. The mission center provides experience, education, and support to campground boards.
- Marketing must be done with care in order to meet world church and legal requirements for activities. Marketing materials like flyers, booking resources, and rental information should be approved by the mission center officers to ensure language is in alignment with current policies.
- Boards are responsible for maintaining their own events calendar and marketing rentals for weeks not filled by congregation or mission center ministry. This is critical to meeting our financial needs.

The mission center is available to assist with developing platforms and training new individuals to manage marketing, communications, and social media. We currently use a website platform, Canva, Facebook, Instagram, Flocknote, Church Updates and MailChimp.

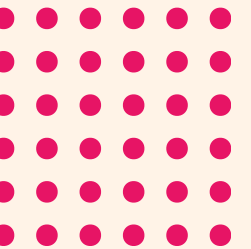
The Social Media Ethics Statement and Social Media Guidelines and visual identity/brand standards help outline expectations for social media usage.

Board Member Policy Forms

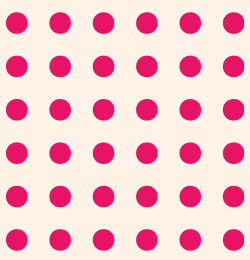
<https://cofchristmi.org/2025/01/13/campground-board-policies/>

Annual completion of forms for confidentiality, whistleblower protection, and conflict of interest





Questions?



Finances





Budget

- Balanced
- Fiscally Responsible

Financial Statements

- Itemized financial report (budget/income and expense) and balance sheet statement should be presented at each board meeting
- Annual (Year-End) financial report and balance sheet must also be presented

Reserves/Investments

- Reserve Fund Balance - The Campground shall establish an operating reserve fund in an amount equal to at least fifteen percent (15%) of its previous year's operating budget.
- Other reserve funds shall also be established for development and equipment.





Annual Financial Records & Procedures Inspection

- The inspection entails inquiring into the financial practices of the jurisdiction to determine that proper care has been exercised in the classification of receipts and disbursements. The inspection should also attest that assets have been safeguarded and are available and funds have been disbursed in accordance with the approved budget.
- Internal Controls, Contracts, Policies, Minutes...

Loans

- The World Church, through the House of Worship Revolving Fund, is the only authorized lender
- Loans are for a building program including the purchase, construction, expansion or remodeling of facilities.
- Loan Approval
 - Loan agreements of \$25,000.00 or less for Campground capital improvement and development, including the purchasing of additional property, may be entered into only after two-thirds (2/3) vote of the Board.
 - Loan agreements of more than \$25,000.00 will also require a majority vote of the Mission Center Conference.
 - All loans will also be subject to the guidelines of the World Church and the approval by the mission center officers, the field apostle, and the Presiding Bishopric.

Capital Project Policy

- Capital Project: Expenditure that extends the life or improves the value of a capital asset. Includes land, buildings, machinery, equipment, furniture and fixtures, land improvements and vehicles.
- A project costing \$20,000 or more requires approval from Field Leadership and must meet one of the following criteria: safety, building code compliance, essential expenditure, or missional imperative.
- If approved, the documentation required for vendors/contractors, financial plan and corresponding minutes must be submitted to Field Leadership in advance of any work.

Expenditure Approval

- Financial Officer is responsible for the disbursement of all funds by direction of the Board via operating budget or Board action.
- Executive Committee may approve emergency expenditures up to \$10,000 without Board approval.
- Board approval is required for all non-emergency expenditures not included in the current budget and any single item purchase of more than \$10,000.

Expense Reimbursement

- Expenses may be reimbursed if the purchase was pre-approved and proper documentation (receipt) is provided to the Financial Officer.
- Campground employees may have a spending limit defined in their employee agreement for routine expenses such as fuel, supplies, and minor maintenance.

Vendors/Contractors

- When selecting a vendor/contractor get at least 3 bids, if possible.
- Do not sign any vendor/contractor bids.
- Proper documentation is required for ALL vendors/contractors before the project or lease begins. This includes:
 - An unsigned bid outlining the scope of service
 - Community of Christ Service Agreement
 - W-9 from the service provider
 - Certificate of insurance naming Community of Christ and the campground as additional insured parties

- The specific coverages and limits required differ according to the type of work and the scope of the project.
 - Small Vendor - Less than \$5,000 and no roofing, electrical, or gas
 - Large Vendor - More than \$5,000 or roofing, electrical, gas
 - Small Contractor - Less than \$50,000 and no roof, electrical, or gas
 - Large Contractor - More than \$50,000 or roof, electrical, or gas
 - Bond required if project is over \$100,000
 - Professional Services – Architects, engineers consultants, high-risk activities
 - Leases - Templates for tenant and one-time/recurring usage

Property Use

Facilities are not to be used at any time for:

- Hunting with firearms, bow and arrows, traps, etc.
- Receptions or gatherings where alcoholic beverages are being consumed.





Rental Rates

- The Finance Committee shall recommend fees for usage of the grounds and property.
- The Board determines the rates.
- Exception - The Combined Campgrounds Executive Committee determines the rate for mission center events. That rate is consistent at all campgrounds.

Renting to Outside Groups

- Renting church facilities to organizations outside of Community of Christ involves several risks and potential liabilities.
- This applies to any entities, groups, or programs that are not directed, controlled, or organized by the church who use the church facilities or parking lots.
- The following items need to be considered for any potential rentals
 - Mission Alignment
 - Rental Agreement
 - Licenses
 - Insurance
 - Property Taxes
 - Unrelated Business Income Tax

Mission Alignment

- The group and its proposed activities should align with and not contradict church identity, mission, message, and beliefs.



Rental Agreements

- A written rental/lease agreement should be in place with any organization using church property, whether it is a one-time use or recurring usage.
- Agreement should include dates and times of use, rental fees, insurance requirements, policies for property use, and other conditions as needed.
- Standardizing Agreements

Licensing

- Groups must obtain appropriate licenses for hosting residential youth camps, serving food to the public, selling merchandise or food, or other activities that may have health or legal requirements to be met.



Insurance

- The following insurance requirements must be obtained from these groups before the facilities are reserved and committed:
 - **General Liability Insurance** - \$1,000,000 occurrence/\$2,000,000 aggregate; covering bodily injury, property damage, personal injury, advertising injury, products/completed operations; medical expense \$5,000 per injury
 - **Sexual Abuse Coverage** (when children/youth participating) - \$1,000,000 occurrence/\$1,000,000 aggregate
 - **Additional Insured** - Community of Christ and campground must be named as Additional Insured on each COI.
 - Automobile Liability, Workers' Compensation, and Employers' Liability needed if applicable to group usage

- Exception to insurance requirements may be made for individuals with a relationship to the church (members) when renting for weddings, wedding receptions, funerals, and family reunions.
- Those without a relationship to the church should secure event or Tenant Users Liability Insurance Protection (TULIP) coverage.



Property Tax

- Church property is exempt from property taxes in Michigan only when the property is being used for the purposes of the church or when used by another nonprofit charitable institution or governmental entity for their exempt purposes. Rental to a for-profit business or group not engaged in exempt purposes could result in loss of property tax exemption.

Unrelated Business Income Tax

- Income from rent of real property (land, buildings, fixtures) is excluded from UBI by the IRS. However, income from rent of personal property (equipment, tools) or any services provided with a lease/rental are not excluded and would be considered UBI. The campground must be prepared to pay UBI Tax if providing any services.
 - \$1,000 or more of gross income from unrelated business must be reported (Form 990-T – Exempt Organization Business Income Tax Return)
 - Must pay estimated tax if total is expected to be \$500 or more.
 - UBI is taxed at corporate tax rates (21% for 2025)

Fundraising





Fundraising Activities

- *The types of fundraisers we may do are limited by tax regulations, state laws and church guidance.*
 - Examples of Permissible Activities: auctions, bake sales, dinners, matching campaigns, rummage sales, rewards/money-back programs, RaiseRight, special events.
 - Non-Permissible Activities: raffles, things that don't uphold our IMMB

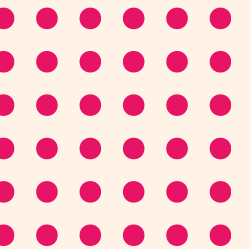
Michigan Sales/Use Tax

- Paying Sales/Use Tax
 - Religious organizations are entitled to sales and use tax exemption except sales in activities that are mainly commercial enterprises.
 - Purchases must be paid for by the church with church funds.
 - Must provide Form 3372 – Michigan Sales and Use Tax Certificate of Exemption and 501(c)(3) determination letter
 - Not Exempt
 - Sales for resale
 - Property mainly used in a commercial enterprise
 - Vehicles listed for use on public highways
 - Merchandise to be given as prizes in games of skill or chance
 - Sales of tangible personal property, including sales of meals in a commercial activity, when conducted as a retail business for gain, benefit, or advantage, direct or indirect
 - Sales to church employees for their own personal use

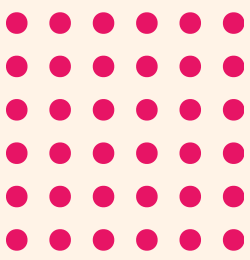
- Charging/Receiving Sales & Use Tax
 - Required to register and obtain a sales tax license.
 - Sales up to \$10,000 for fundraising in a calendar year are exempt if aggregate is less than \$25,000.
 - If sales are more than \$10,000 in a calendar year, all sales are subject to tax.
 - Taxes not refunded to customers must be remitted to the state.


Food Service Guidelines

- Food Service License required for any prepared foods to be offered to the public.
 - Renewed annually or temporary 14-day
 - Requires food manager certification such as ServSafe
 - Systems to be followed when food manager is not present
 - Food preparation & storage only in licensed/inspected areas
 - Immediate food service may occur in other locations with proper temperatures maintained
 -
- Without a Food Service License
 - Meals served at youth camps following camp license requirements
 - Prepared food offered to defined group (registered participants or Community of Christ audience) not advertised to the public
 - Meal indicated as potluck with all foods home prepared
 - Bake sale items not requiring refrigeration
 - Individually packaged foods ready for consumption



Questions?





Policy Review & Annual Form Completion

Dan