

Essential Board Documents You Have But May Not Use

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Nonprofit Leadership 2026 Annual
Conference



Rooted Together

www.nonprofitleaders.info



Welcome



- ❖ Begin and End on time
- ❖ Q & A after presentation
- ❖ Slide deck (Hidden slides)
- ❖ Free Advice and Counsel



Today's Agenda



Foundational
Documents

Finance
Documents

Board
Documents

Fundraising
and Advocacy
Documents

Nonprofit
Resources

Foundational Documents



Articles of Incorporation



Legal document that outlines the general purpose and structure of the organization and its intent to operate exclusively with a nonprofit purpose.

- ❖ Filed with the state when the nonprofit is incorporated; need to be refiled if any key issues change.
- ❖ Usually follow a form and contain a minimum of detail because they are cumbersome to change.
- ❖ Must not contradict state nonprofit incorporation statutes.

Bylaws



Significant written rules that establish the governance structure of a nonprofit.

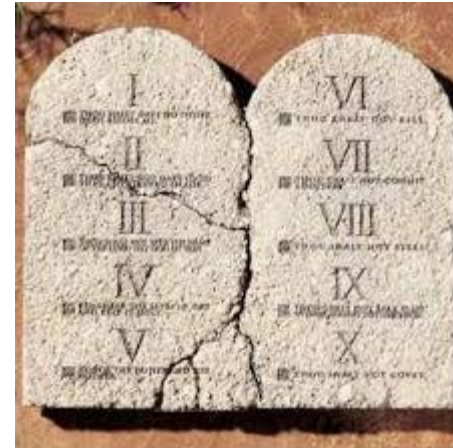
- ❖ Define the duties, authority limits, and principal operating procedures for the board and board members
- ❖ Include the highest-level board policies.
- ❖ Should not contain overly detailed procedures or restrictions as changes must be approved by the membership or full board.
- ❖ Should be reviewed for fine-tuning every few years.

Bylaws



The Board has ultimate responsibility for the effective and efficient **Governance** of the organization.

Bylaws *(should be general)*



Board Operational Policies and Procedures. *(more specific easier to change)*

Policies



Some apply to the whole organization

Some policies supplement the bylaws and guide board practices and oversight procedures.

Some direct staff operations

Others serve as operating guidelines for the board and staff.

The Executive Director is responsible for implementing board-approved policies and setting procedures.

Policy “Musts”



- ✓ Conflict of Interest Policy
- ✓ Whistleblower Policy
- ✓ Document Destruction Policy
- ✓ Director’s & Officers Insurance
- ✓ Accident Safety Policy
- ✓ Gift Policy



Standard Operating Procedures (SOP)



Set of step-by-step instructions for performing routine activities.



SOPs should be followed the same way every time to guarantee that the organization remains consistent and complies with industry regulations and business standards.



They reduce errors, increase efficiency, create a safe work environment, and produce guidelines for resolving issues and overcoming obstacles.

Finance Documents



Board Financial Documents



- ❖ B Balance Sheet *
- ❖ I Income Statement *
- ❖ N 990
- ❖ G Giving Model
- ❖ O Oversight

** Review prior to every board meeting*

Whose responsibility is it to present these to the Board?

Balance Sheet



Shows an organization's financial position – assets, liabilities, and net assets – at the close of business on a particular date. aka - statement of financial position.



The balance sheet is always arranged in the same order, with assets at the top, followed by liabilities, and then net assets.

Income Statement



Financial report that summarizes the income and expenses of an organization during a period of time. aka - statement of activities or profit and loss statement.



The income statement shows financial information over a period of time, which is a set, recurring increment that could be over a month, quarter, or year.

990 Form



Filed annually, it is used to ensure exempt organizations abide by tax laws.

NOT a tax return! Provides the IRS and public details about a nonprofit's programs, activities, governance, and policies, as well as revenues, expenses, and assets.

The IRS began requiring all tax-exempt organizations, with some exceptions, to file an annual information return for tax periods starting after December 31, 2006.

Your Board's Role in Reviewing the 990



- ❖ Regardless of who completes the form, all organizations should ensure that at least the Executive Director and either the Board Chair review before filing.
- ❖ As fiduciaries, all board members should also be familiar with the 990.

[Attribution to BoardSource](#)

Your Board's Role in Reviewing the 990



Why bother my Board with this?

- ❖ In Part VI, Section A of the form, the IRS asks whether the board receives a copy and what its review process is.
- ❖ Also, 990 is a public document and many nonprofit database sites include your organization's 990 information thus making it available to the general public.

990 Board Checklist



Is it accurate?



Are you meeting legal requirements



No” answers may raise red or yellow flags in the eyes of the IRS



Have you done your due diligence?



Are those who are compensated for services truly earning their compensation?

990 Checklist – Board Members



List of Board Members



Number of voting Board Members



Independence of Board Members



Compensation of Board Members, Officers and Key Employees

990 Checklist – Board Practices



Did your board members refrain from engaging in direct or indirect campaign activities on behalf of or in opposition to candidates for public office or engage in lobbying?



Did the board and each committee with authority to act on behalf of the board contemporaneously document the meetings held or written actions undertaken during the year?



Does the organization have members, stockholders, or other persons who may elect one or more members of the board, and if so, is it reported?

990 Checklist – Board Policies



Written conflict-of-interest policy



Written whistleblower policy



Document retention and destruction policy



Changes to articles of incorporation or bylaws



Gift acceptance policy

990 Checklist – Mission and Programs



Accurately and succinctly described your mission?



Any significant changes to your programs?



Accurately described the achievements for your three largest program services by revenue?



Chapters, branches, or affiliates

Which 990?



- ❖ **Form 990-N "e-Postcard"**: Gross receipts normally not more than \$50,000.
- ❖ **Form 990- EZ**: Gross receipts normally between \$50,000 and \$200,000
- ❖ **Form 990**: All others

Washington State Filing



Annual filing – WA State Office of the Secretary of State, Corporations & Charities Division

- ❖ Annual Report (nonprofit corporations)
- ❖ Annual Renewal (charitable organizations)
- ❖ Annual Renewal (charitable trusts)

Washington Nonprofit Corporation



A private corporation for which no part of the income is distributable to its members, directors, or officers.

It is formed to benefit the public, a specific group of people, or the membership of the nonprofit.

- ❖ Annual Report
- ❖ Last day of organization's incorporation month.

Washington Charitable Organization



An entity that solicits or collects contributions from the general public in Washington to be used to support a charitable purpose. May or may not be a corporate structure. In Washington, includes organizations that:

- ❖ Raise at least \$50,000 annually in Washington; OR
- ❖ Pay anyone to carry out the activities of the organization.
- ❖ Annual Renewal
- ❖ No later than the last business day of the eleventh month after the end of the organization's accounting year.

Board Documents



Board Recruitment Documents



- ❖ Board application form
- ❖ Board member expectations
- ❖ Board matrix *
- ❖ Board recruitment, selection, & orientation plan
- ❖ Board orientation checklist

Board Matrix (Inventory)



Board Member	Gender	Age	Diversity	Area of Town	Contacts	Skillset



Board Packet Documents



- ❖ Articles of Incorporation
- ❖ Bylaws
- ❖ Organization's Mission, Vision, Values, and History
- ❖ Board member & officer job descriptions
- ❖ Board Role and Responsibilities
- ❖ Board calendar and attendance policy
- ❖ Board commitment letter *
- ❖ Staff organizational chart
- ❖ Strategic Plan

Board Commitment Letter



- ❖ Restate individual board member job description.
- ❖ Includes **ALL** board members' commitments:
- ❖ Written and Signed annually by full Board.
- ❖ Board Chair responsible for distribution and regular evaluation



Board Meeting Documents



- ❖ Meeting Agenda
- ❖ Minutes from previous board meeting *
- ❖ Financial Review
- ❖ Organizational Dashboard *

Board Minutes



- ❖ Board minutes should include key details like the meeting's date, time, location, and a list of attendees, including those present and absent.
- ❖ They should also document the approval of previous minutes, any motions, votes taken, and a summary of key discussions and decisions.
- ❖ Additionally, any action items assigned, conflicts of interest disclosed, and the time of adjournment should be recorded.



Minutes – Essential Information



Date, time, and location: Clearly state when and where the meeting took place.



Attendees: Record the names of all board members, officers, and any other individuals present, including whether a quorum was present.



Approval of previous minutes: Document whether the minutes from the last meeting were approved, and if not, record any corrections.

Minutes – Essential Information



Motions, decisions, and votes: Include details of all motions made, votes taken, and the outcomes of those votes.



Key discussions and decisions: Provide a concise summary of the discussions held on each agenda item, including any key arguments, questions, and considerations.



Action items: Clearly outline any tasks assigned, who is responsible for them, and any deadlines associated with them.

Minutes – Essential Information



Conflicts of interest: Document any disclosures of conflicts of interest made by board members.



Adjournment: Note the time the meeting was adjourned.

Organizational Dashboard



Steering Wheel

Speedometer

Gas Gauge

Oil Light

Air Conditioning

Music

Staff and Board

Programs

Funding

Risk Management

Volunteers

Infrastructure

Additional Board Documents



- ❖ Board self-assessment
- ❖ Directors & Officers Insurance
- ❖ Executive director evaluation & compensation plans

Fundraising and Advocacy Documents



Fundraising Documents



Annual report for
community &
funders

Case for support

Fundraising
Plan

Gift Acceptance
Policy

List of current
donors

List of current
members (for
membership
organizations)

Advocacy Plan



- ❖ Lobby tracking document (for organizations engaged in lobbying)
- ❖ 501(h) election, IRS Form 5768 (for organizations engaged in lobbying)
- ❖ Goals, Strategy, and Tactics for advocacy efforts

Nonprofit Resources





Mary Beth Harrington, CVA



501c³ Empowering Nonprofits

San Antonio Area Foundation

TANO – Texas Association of Nonprofit Organizations

Austin Public Library Foundation

Volunteer Center of North Texas (Volunteer NOW)

Dallas Public Library

Carter BloodCare

4.17.2026

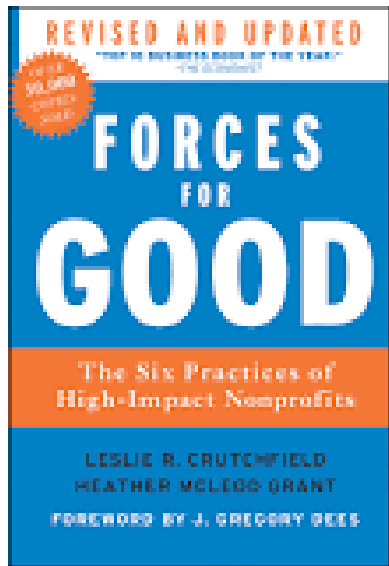
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Clients Include...



- ❖ Habitat for Humanity International
- ❖ Meals on Wheels of America
- ❖ US Tennis Association (USTA)
- ❖ Susan G. Komen
- ❖ Nonprofit Association of Washington
- ❖ Arkansas Literacy Council
- ❖ AFP Oklahoma and Texas
- ❖ Texas CASA
- ❖ Texas Association of Museums
- ❖ One Star Foundation/AmeriCorps
- ❖ United Way of Texas
- ❖ USTA Texas
- ❖ Corporation for Public Broadcasting
- ❖ Keep Texas Beautiful
- ❖ Literacy Texas
- ❖ Texas Library Association
- ❖ Junior League of Texas
- ❖ San Antonio Nonprofit Council
- ❖ League of Women Voters
- ❖ NAMI
- ❖ Lewis County Autism Coalition
- ❖ Thurston County Food Bank



Authors: Leslie Crutchfield and
Heather McLeod Grant



1. Advocate and Serve
2. Make Markets Work
3. Inspire Evangelists
4. Nurture Nonprofit Networks
5. Master Art of Adaptation
6. Share Leadership

Policy “Musts”



- ✓ Conflict of Interest Policy
- ✓ Whistleblower Policy
- ✓ Document Destruction Policy
- ✓ Director’s & Officers Insurance
- ✓ Accident Safety Policy
- ✓ Gift Policy



Washington Office of the Secretary of State



❖ Corporations & Charities



<https://www.sos.wa.gov/corporations-charities>

Washington Office of the Attorney General



❖ <https://www.atg.wa.gov/charities>

❖ WASHINGTON NONPROFIT HANDBOOK:
How to Form and Maintain a Nonprofit Corporation
in Washington State
July 2022 Edition

<https://www.sos.wa.gov/sites/default/files/2022-09/2022-Nonprofit-Handbook.pdf>

Washington Office of the Attorney General



❖ Charity and Nonprofit Board Service

<https://www.sos.wa.gov/sites/default/files/2023-01/2023%20QuickGuide%20for%20Board%20Service.pdf>

Washington State Department of Labor and Industries



- ❖ Who is a **Volunteer**?
- ❖ [Workers' Compensation for Volunteers](#) – 7.5 cents per hour worked
- ❖ Who is an **Employee**?
- ❖ Help for [Small Business](#)
- ❖ [Safety and Health](#)

<https://lni.wa.gov/>

Washington State Gambling Commission



- ❖ Licensing
- ❖ Raffles
 - ❖ Only certain charitable or nonprofit organizations can offer raffles
 - ❖ Selling tickets
 - ❖ Rules of play
 - ❖ Advertising

<https://wsgc.wa.gov/>



Washington State Liquor and Cannabis Board



- ❖ [Special Occasion License FAQs](#)
- ❖ [Raffle Permits](#)
- ❖ [Liquor Forms and Applications](#)
- ❖ [Applicant FAQs](#)

<https://wsgc.wa.gov/about-us/contact-us>



- ❖ The National Council of Nonprofits issued the following statement today in response to the Internal Revenue Service’s request to allow churches and other houses of worship to endorse political candidates, an action that carves out an exemption from the longstanding prohibition against partisan political activity by 501(c)(3) tax-exempt organizations.

<https://www.councilofnonprofits.org/pressreleases/statement-national-council-nonprofits-irs-request-allow-churches-endorse-political>



LEADING WITH INTENT: BOARDSOURCE INDEX OF NONPROFIT BOARD PRACTICES



Nonprofit Association of Washington



- ❖ Convenes a powerful network of nonprofit organizations across Washington State to learn, advocate, and collaborate, so that nonprofits can achieve their missions.
- ❖ Through participation in our network, nonprofits (staff, board, and volunteers) become more sustainable and effective.

<https://nonprofitwa.org/about-us/>

South Sound Partners in Philanthropy



- ❖ Founded in 2000, South Sound Partners for Philanthropy is a coalition of over 40 nonprofit organizations dedicated to advancing philanthropy in the South Sound region.
- ❖ South Sound Partners provides regular education and training sessions to both members and the community at large so new and innovative ideas are brought to the forefront.

<https://celebrategiving.org/>

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