

Exhibit D

MCB's Compensation Guidelines and Process

Part V. Compensation and Other Financial Arrangements with Officers and Directors.

MCB's Compensation Guidelines and Process

MCB shall have a written policy to determine the appropriate compensation for officers and employees. That compensation policy shall adhere to the compensation guidelines set for in Article 4.7 of the ByLaws.

Compensation shall be approached in a systematic manner, with a clear policy in place. Therefore, MCB will be able to explain to any employee or potential donor why the pay rate is what it is.

Some of the compensation guidelines set forth in the ByLaws, which shall be further developed in a formal compensation policy shall include:

- A range of possible compensations to allow for differences in candidate's background and/or experiences.
 - E.g., All positions will be compensated at 90-110% of median rate for like positions in similarly sized nonprofit organizations in the area.
 - E.g., All positions will be compensated at 90-110% of median rate for like positions in similarly sized nonprofit organizations, adjusted to cost-of-living for that area.
- An explicit guideline for raises. A different inflation measure could be used, provided the inflation measure is specific.
 - E.g., Prevailing market salaries will be determined yearly in order to adjust compensation, funds allowing.
 - E.g., Salaries will be increased by the change in the annual cost of living index (COLI).
- Express and clearly rules that establish who will have final approval of pay. For most employees, that could be the Executive Directors. For the Executive Director and other management-level positions (division directors, etc.), however, that should be the Board.
- A process of appeal. If a person feels their job has been miscategorized or that the salary information source MCB is using is faulty, the employee should have some recourse.

Moreover, each position receiving compensation shall have a detailed job description, that will help (1) determine compensation rates, (2) with recruiting and hiring, and (3) clarify roles and reduce conflict once employees are in place.

Some of the tools used to arrive at compensation rates will be online salary service or other salary service that provides adequate information regarding how to adjust the rate information for nonprofits. Compensation will also be balanced with compensation packages including

personal (i.e., vacation + sick) days, free/reduced price services (such as technical assistance services). Other benefits that represent a cost to the organization (e.g., health insurance or retirement match), may also be part of the compensation package for employees. If the benefits are considerably more generous than normal, then pay shall be adjusted slightly downward.

MCB shall document the proposed salary, including the explanation for how the salary was derived, including the approval of the executive director and/or Board.

It is the goal and objective that following these compensation guidelines and processes will ensure a clear and transparent method of creating and justifying employee compensation, up to the executive director level, at MCB.

DATE OF ADOPTION: