



November 20th, 2017

Mr. Boyd,

My name is Allen Brandon and I serve as the Chair of the Council of Elders of Forest Hill Church. I am one of the twelve non-staff governing elders that make up the Council of Elders that represents the governing body of Forest Hill.

Thank you for the recent survey you sent and our opportunity to participate. We have always attempted to have an open relationship with the media, our community, and our donors. Attached, please find most of what you have requested, including a copy of our most recently audited financial statements and our full governance document, both of which we make available to the public online.

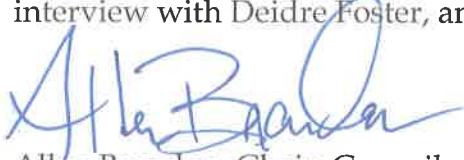
As it relates to compensation of individuals, none of our officers, directors, or trustees are paid – all serve on a volunteer basis. It has never been our policy to release individual employee compensation details, but in the effort to attain effective levels of transparency and accountability around salaries, Forest Hill operates with the following standards:

1. Forest Hill Church is accredited by an independent peer accountability organization, ECFA (Evangelical Council for Financial Accountability). Accreditation by ECFA includes our commitment to adhere to ECFA's Standard 6, including the ECFA Policy for Excellence in Compensation-Setting and Related-Party Transactions (<http://www.ecfa.org/Content/Comment6a>). While we respectfully decline to provide compensation data for the leaders of our church, we abide by the ECFA compensation policy and by doing so, the requirements with which we set and continually monitor compensation exceed those required by Federal law.
2. Forest Hill's individual salaries are available for review by all twelve members of its governing body, as well as all seven members of its Finance & Risk Management Committee. None of these individuals are employed or compensated by the church and all are independent according to the IRS definition.
3. Forest Hill utilizes 3-4 independent mega-church and non-profit salary surveys to ensure that employees are compensated at a competitive level and that the church can recruit and retain good people. None of our five highest compensated employees are paid above the salary ranges found in these surveys.
4. Forest Hill has subjected itself to an annual external audit since 1987 and has alternated between two audit firms during that time to maintain a greater level

of accountability. A review of salaries for reasonableness is a part of each of these audits.

We hope that the information provided to you is helpful as you seek to lift up the churches in our area.

Please let me know if you have any additional questions. We'd also be glad to set up an interview with Deidre Foster, an Elder, who chairs our Finance Committee.



Allen Brandon, Chair, Council of Elders

* ENCLOSURES:

- MOST RECENT AUDITED FINANCIALS
- GOVERNANCE DOCUMENT
- 2017/18 GENEROSITY REPORT



WSOC-TV

2017

Church Transparency Survey

Forest Hill Church (4 of 12)

Average Weekly Attendance: 5,350 ADULTS, 1,460 CHILDREN, 350 STUDENTS

Governing Body and Management

What is the current number of voting members of your governing body? ~~11~~ 13

How many of those voting members are considered "independent" by IRS definition? 12

Are any governance decisions of the organization ^(SENIOR PASTOR IS LONG EXCEPTION) subject to approval by members, stockholders, or persons other than the governing body? YES

Please explain: ELECTION OF GOVERNING BODY, CHURCH POLITY DECISIONS

*** Please attach a copy of your current by-laws. Thank-you. ***

2016 Financial Statement

Total Revenue: 22,059,328

Total Functional Expenses: 17,678,802

Total Assets: 37,807,124

Total Liabilities: 792,659

Net Assets or Fund Balances: 37,014,465

Total Employees: 125

Total Employee Compensation: 10,170,546

Were your organization's financial statements reviewed by an independent accountant? YES.

Were your organization's financial statements audited by an independent accountant? YES.

Does your organization have a committee that assumes responsibility for oversight of the audit or review of its financial statements and selection of an independent accountant? YES.

AUDIT COMMITTEE.
ALL MEMBERS INDEPENDENT BY
IRS DEFINITION.