

**New England Yearly Meeting of the Religious Society of Friends
Permanent Board Minutes
January 21, 2012
Westport Monthly Meeting – Westport, MA**

12-1 Opening Worship: We opened in waiting worship, as the snow fell outside.

12-2 Roll Call: The Recording Clerk called the roll.

Present: Edward Baker, Holly Baldwin, Aimee Belanger, Travis Belcher, Debbie Block, Deana Chase, Jeremiah Dickinson, John Humphries, Christopher McCandless, Bruce Neumann, Suzanna Schell, Donn Weinholtz, Fritz Weiss, Carl Williams

Regrets: Jennifer Baily (Personnel Committee, Clerk), Susan Davies, Sarah Gant, Ben Guaraldi, Galen Hamann, Jan Hoffman, Allan Kohrman, Rebecca Leuchak, Dwight Lopes, Ed Mair (Treasurer), Donald Mick, Robert Murray, Sarah Sue Pennell, Karen Sanchez-Eppler, Patricia Shotwell, Carolyn Stone, Ruah Swennerfelt, Jane Van Landingham, Rosemary Zimmermann

Ex-Officio: Jacqueline Stillwell (YM Presiding Clerk), Jonathan Vogel-Borne (YM Secretary)

12-3 Minutes of 11/19/2011 were **approved** with corrections.

12-4 Memorial Minute: Friends heard a memorial minute celebrating the life of David Douglas (West Falmouth). **Friends approved** forwarding this minute to Sessions, asking that the Memorial Minutes Committee review and edit it, as necessary.

12-5 Report from the Yearly Meeting Secretary: Jonathan Vogel-Borne, YM Secretary, began his report on YM activities in recent months by distributing copies of the 2011 Minute Book, celebrating the completion of this major annual task.

Staff updates: Beth Collea, Religious Education Coordinator, continues to be very active in providing support for First Day School programs. Nat Shed is back from his sabbatical and seems refreshed. Jodi Goodman is still in her 6-month trial period, but her formal training as an archivist is already proving to be a gift to the YM.

Around YM: Young Friends returned to Friendly Crossways for the mid-winter retreat. Jonathan visited for a morning, participating in a very centered period of worship. He noted that the results of a survey of participants posted on the wall included responses to questions such as “Do you believe in God?” and revealed great diversity.

Jonathan shared some concerns regarding the relationships between MMs and the YM based on some recent communications: He reported that the recent North Sandwich MM newsletter referred to what they perceive as “the evangelical agenda of the YM.” He shared that the State of Society report written by YM Ministry & Counsel and distributed to MMs, prompted a formal, minuted response from Worcester MM, expressing disappointment with the text, which “does not address our spiritual condition....” Worcester MM actively engaged with the State of Society report, while most MMs seem to have just ignored it. Several Friends reflected on the process for drafting and sharing State of Society reports in their own MM and

QM, with some noting the tensions among differing visions for these reports as an annual report of activities, an expression of our hopes for ourselves and our communities, or an honest reflection on where we are and our ongoing struggles.

12-6 Priorities Process Budget: Jonathan Vogel-Borne presented the current draft of the priorities process budget, which incorporates discernment from the “Funding Our Vision” Day last October, the Personnel Committee, and Coordinating & Advisory Committee. He reviewed the suggested changes in income and expenses, noting that MM contributions were up last year despite an \$11,000 reduction in the contribution from Cambridge MM. The “next tier” contributors increased their donations, and that seems to be sustainable, with some smaller meetings giving a significant amount.

While Friends were comfortable with much of the proposal, some saw a lack of integrity in the proposed two-step incremental increase in hours for the Religious Education Coordinator. It was observed that our staff person already works more hours than is reflected in the incremental increase. PB recommends that increasing the RE Coordinator to 32 hours per week be listed as a Level 2 priority.

The next step in the process is to distribute the priorities process budget to YM committees for review and comment. At the same time, a letter presenting an overview of the budget and the budget process will be sent to MMs.

12-7 Report on New England Friends Home Property: Jonathan Vogel-Borne reported on behalf of the Ad Hoc Friends Home Property Committee (see PB Minute 11-78). Referencing the Progress Report distributed with the advance documents, he reviewed the major developments since the November meeting, including: the solicitation of proposals and the decision to decline an initial lease-to-buy offer from a Montessori school, which is now working to identify funding and submit a revised proposal; establishing a formal asking price of \$1.5 million while deciding to complete the process of securing an appraisal; the challenge of securing adequate insurance coverage for the property; and steps taken to address the bookkeeper fraud discovered at the end of November.

Jonathan reported that the YM has engaged Steve Snow, a CPA, to help clear up the Friends Home books, close out FY2011, and help to implement best practices moving forward. Current procedures involve Chris Doehlert, who is serving as treasurer for the ad hoc committee, filling out the checks and send them to Alice Schaefer, along with appropriate documents. Alice signs the checks and mails them.

Jonathan clarified the details of the bookkeeper fraud:

- Coughlin Consulting Services (CCS) is the independent contractor hired by NEYM in June 2011 to handle the bookkeeping for the Friends Home following the resignation of the Friends Home’s director. Kim Coughlin is the principal and sole employee of the company.
- CCS subcontracted the work to Tenneysa Hughes, an independent contractor, who is the mother of three young children and performed the work at home.

- Sometime during the summer, Ms. Hughes acquired the rubber stamp signature from the CCS office, contrary to YM's agreement with CCS that the stamp would remain at the office. Over the next four months, Ms. Hughes wrote 14 fraudulent checks, amounting to roughly \$23,000.
- Because the fraud involves independent contractors rather than employees, neither the YM's insurance nor CCS's insurance will cover the loss, and due to the use of a signature stamp, the bank will not cover it.
- Ms. Hughes was arraigned in court on January 19, and a warrant for her arrest was issued when she failed to appear.
- It seems unlikely that CCS will survive as a business in the face of the fraud, which also involves other clients in addition to NEYM.
- NEYM has paid CCS \$4,159 for the services rendered since June.
- Jeanne McKnight, serving as counsel for the YM, has advised that if we were to file a civil suit against CCS, seeking to recover damages, the expenses of doing so will likely exceed the funds we might recover. A criminal proceeding against Ms. Hughes may provide a greater likelihood of financial compensation.

Friends addressed the question of whether to pursue legal action against Kim Coughlin for negligence. Several Friends expressed discomfort with pursuing the course of legal action, especially since it seems unlikely to lead to recovering NEYM funds. Friends were also uncomfortable with doing nothing, raising concerns about our responsibility to protect potential future clients from a similar loss and wanting to explore options that could lead to both reconciliation and restitution. Friends recognized the human costs already faced by both Ms. Coughlin and Ms. Hughes.

Friends asked Jonathan and the ad hoc Committee to pursue a face-to-face meeting with Kim Coughlin to explore opportunities for reconciliation and restitution, perhaps at least seeking the return of the fees NEYM paid to CCS. Jonathan intends to gather more information about our options for seeking some compensation within the context of the criminal proceedings against Ms. Hughes.

12-8 Reports from Coordinating and Advisory Committee (C&A) and Sessions

Committee: Jacqueline Stillwell, YM Presiding Clerk, reported on behalf of C&A, as well as for the Sessions Committee.

Mid-year gathering – The notice for the mid-year gathering, scheduled for March 31-April 1 (see PB Minute 11-96), was sent to all MMs last week and will go out to individuals soon. The gathering will be held in a church near the Wellesley meetinghouse to allow adequate space for a large attendance and breakout groups.

Sessions Planning – Aaron Fowler and Laura Dungan of Great Plains YM have agreed to lead the Bible Half-hours, and Joe Crookston has agreed to lead the Tuesday evening session. Sessions Committee is still working to identify panelists for the two plenary sessions.

YM Search Committee – Four more people have agreed to serve on the YM Secretary Search Committee (see PB Minute 11-96): Hannah Zwirner, Dwight

Lopes, James Grumbach, and Jackie Stillwell. C&A is still seeking one more person to serve on the Search Committee.

- 12-9 Report from the YM Secretary Search Committee:** Bruce Neumann, Clerk of the YM Secretary Search Committee, reported for the Committee. It seems unlikely that the Committee will be able to bring a recommendation to PB in May. He suggested that a called meeting in July might be necessary in order to move this process along in time for Sessions. After some discussion, the Coordinating and Advisory Committee decided against seeking to fill an interim position unless this process takes considerably longer than expected. Advertising for the position will commence soon, with a notice in the *NE Friend* and on the NEYM website; *Friends Journal*, *Quaker Life*, and other national publications are being considered. Friends encouraged a widespread promotion. The YM budget includes \$1000 for recruiting expenses.
- 12-10 Report from Personnel Committee:** Edward Baker reported that the Personnel Committee has recommended a salary range of \$55,000 to \$62,500 for the new YM Secretary position. **Friends approved** this recommendation.
- 12-11 YM Governance Structure:** Jackie Stillwell, YM Presiding Clerk, invited Friends to continue the conversation on YM governance structure, noting that the advance documents had included a comprehensive record of this discussion over the previous decade by incorporating links to earlier reports.

Holly Baldwin shared notes from her conversation with Susan Davies (see PB Minute 11-104). They identified two interconnected issues of concern that have been discussed previously at PB: 1) a lack of meaningful connection with the more remote MMs; and 2) a mistrust of YM structures. While the steps being taken to improve transparency are important, there is still a need for pastoral efforts to address what seems to be spiritual brokenness in the relationships. Recognizing that this concern is broader than the relationship between PB and MMs, it will be important to consult with YM Ministry & Counsel and its subcommittee on Traveling Ministries and Intervisitation, possibly through a gathering of representatives from the three bodies. At the same time, it could be fruitful to be intentional about choosing PB meeting locations that provide opportunities for outreach to and connection with more remote MMs, inviting the participation/attendance of visitors.

One Friend noted the need to address this perception of a separation between the YM and MM by seeking to help people understand that “we are it,” that when you join a MM, you also join the YM. Friends also suggested reviving the practice of formally recording MM representatives to Sessions and continuing to offer scholarships for individuals coming to Sessions from MMs that have not been represented in recent years.

- 12-12 Treasurer’s report:** Jonathan Vogel-Borne reviewed the written report provided by the Treasurer. He explained the allocation of expenses related to the Friends Home transition: expenses incurred as part of the ongoing maintenance of the property will continue to be handled through the Friends Home books, while any expenses related to the sale of the property (including legal fees) will be processed as part of the YM operations budget.

Edward Baker reported that Eileen Cummings has resigned as Clerk of Finance Committee for health reasons.

12-13 Internal Nominating Committee Report: Donn Weinholtz, Clerk of Internal Nominating Committee, reported the following recommendations:

- YM Nominating (At-Large) – Nancy Isaacs (Monadnock), class of 2015
- Internal Nominating – Donn Weinholtz (Hartford), class of 2015

Friends approved these recommendations.

12-14 Travel Minute for Kristna Jan Evans: Edward Baker read a travel minute for Kristna Jan Evans, who will be traveling to Cuba as an elder for Betsy Cazden (see PB Minute 11-99). The minute has been approved by Keene MM but has not yet been considered by Northwest Quarter. **Friends approved** endorsing the travel minute, pending the Quarter's approval.

12-15 Recommendations from Puente de Amigos Committee: Edward Baker reported on behalf of the Committee. The Committee recommends the following Friends for travel in the ministry as representatives of New England Yearly Meeting to visit and work among Friends in Cuba Yearly Meeting during April 2012:

Wellesley MM

Christopher Curt Arico-Muendel
Matthias Carl Arico-Muendel
Christopher Lowell King
Mary Elizabeth (Marybeth) Toomey
Rebecca (Becky) Penn Winkler

Fresh Pond Monthly Meeting

Jennifer Edwards Baily
Josie Edwards Baily-Zona

All of these Friends have completed the appropriate clearness process with their MMs. **Friends approved** these Friends for travel to Cuba.

12-16 Bank Resolution Minute for the NEYM Pooled Funds accounts: Friends approved the following resolution:

The Treasurer of NEYM Pooled Funds (Brian Clark), the Clerk of the Board of Managers (Mark Orłowski), the Yearly Meeting Treasurer (Ed Mair), and the Yearly Meeting Secretary (Jonathan Vogel-Borne) shall all be designated as signers, individually, on all bank accounts related to the New England Yearly Meeting Pooled Funds.

12-17 Closing Worship: We closed in waiting worship, planning to meet again on Saturday, March 17, 2012, at Putney MM at 9:30 AM.

Edward Baker, Clerk
John Humphries, Recording Clerk

New England Yearly Meeting of the Religious Society of Friends
Permanent Board Minutes draft
November 19, 2011
Hartford Friends Meeting – West Hartford, CT

11-86 Opening Worship: We opened in waiting worship.

11-87 Roll Call: The recording clerk called the roll.

Present: Edward Baker, Holly Baldwin, Travis Belcher, Debbie Block, Deana Chase, Susan Davies, Jeremiah Dickinson, Sarah Gant, Ben Guaraldi, Jan Hoffman, John Humphries, Nancy Isaacs, Sandy Isaacs, Mary Knowlton, Allan Kohrman, Dwight Lopes, Christopher McCandless, Robert Murray, Bruce Neumann, Sarah Sue Pennell, Karen Sanchez-Eppler, Elias Sanchez-Eppler, Suzanna Schell, Patricia Shotwell, Carolyn Stone, Philip Stone, Jane Van Landingham, Donn Weinholtz, Fritz Weiss, Carl Williams, Rosemary Zimmermann

Regrets: Jennifer Baily (Personnel Committee, Clerk), Aimee Belanger, Eileen Cummings (Finance Committee, Clerk), Galen Hamann, Rebecca Leuchak, Donald Mick, Ruah Swennerfelt

Ex-Officio: Ed Mair (Treasurer), Jackie Stillwell (YM Presiding Clerk), Jonathan Vogel-Borne (YM Secretary)

11-88 Minutes of 8/6/2011 were **approved** with changes.

11-89 Minutes of 8/11/2011 were **approved** with changes.

11-90 Memorial Minutes: Friends heard memorial minutes celebrating the lives of Arthur Pennell (Cambridge) and Emily Sander (Cambridge). **Friends approved** forwarding these minutes to Sessions, asking that the Memorial Minutes Committee review and edit them, as necessary.

11-91 Yearly Meeting Secretary Report: Jonathan Vogel-Borne, YM Secretary, shared some reflections from the recent months' activities:

Priorities process budget: The multi-step process for developing the budget has begun. A first step was the "Funding our Vision" gathering at Providence MM, which had a good turnout despite the unexpected snowstorm that day. Next month, Jonathan will begin putting together the chart showing priority levels for various items and matching them up against anticipated income. In response to input from last spring's "Funding our Vision" gathering, Finance Committee has also prepared a more straightforward summary of income and expenses for wider distribution.

Staff updates: The new staff has become an incredible team. Frederick Martin, the new Accounts Manager, closed the books on FY2011 this week, discovering that our income was within \$800 of meeting our expenses not counting the positive change in fair market value of our investments. Jodi Goodman, the new Archivist, has spent a little more time than she had planned becoming familiar with the collection after the computer crashed on her first day (the data is recoverable, but not computer). During the course of her explorations, she found

a mahogany box at the back of a drawer and discovered that it contained an extremely rare book written by Roger Williams that had been given to Obadiah Brown. Jodi is a trained archivist, and the Archives & Historical Records Committee is thrilled to have her doing the work. Jeff Hipp, Communications Director/Office Manager, sent the fall issue of *The New England Friend* to printer on Thursday. There are about 50 Young Friends at a retreat in Portland this weekend, and the Junior Yearly Meeting retreat is at Westport. Youth Programs are booming. Beth Collea has been doing lots of visiting with local meetings, filling some of the need created by Jonathan's shift to less pastoral travel. Jonathan referred Friends to the staff work plan included in the advance documents and posted on the NEYM website, describing the many ways it is useful, including helping to review regular reports from staff.

Around YM: There are new pastors at Allen's Neck and Smith Neck. Smithfield has a young adult Friend living in the parsonage at the meetinghouse, and they are inviting guests to speak during programmed worship on Sundays. Many MMs seem to be wrestling with the question: "Where are the kids?" This is an issue that needs more serious attention. On November 6, there was a preparation gathering of the NEYM representatives and other NEYM Friends planning to attend the Sixth World Conference of Friends in Kenya in April.

FUM General Board: Jonathan shared his perspective that there is a turning happening at FUM, with the new General Secretary Colin Saxton, along with an energetic group of women on the General Board – including Leslie Manning (Durham) – helping to shift the dynamics within the organization. Jonathan is still serving on the committee considering potential restructuring of the organization. The theme for this Triennium is "A great people to be gathered," and Jonathan anticipates great possibilities for FUM to really come to life in the coming years.

11-92 Report on New England Friends Home: Jonathan Vogel-Borne reported on behalf of the Ad Hoc Friends Home Property Committee (see PB Minute 11-78). The Committee members are Edward Baker (clerk, Permanent Board and convener), Trish Hogan (Finance Committee), Jonathan Vogel-Borne (YM Sec), and Ed Mair (Treasurer), Zona Douthit (Lawyer, and from Providence Meeting), Travis Belcher (Former clerk of Finance Committee), Barry Corbin (Caretaker), Chris Doehlert (NEFH Treasurer), Betsy Kantt (NEFH Committee), and Jeanne McKnight (Legal Counsel).

The close of operations for the Friends Home on September 2, 2012, went fairly smoothly; however, closing costs have been higher than anticipated. The Committee has determined that the best way to proceed is to work with a commercial real estate broker, and so the YM will sign a brokerage agreement on Monday with Kevin Delaney of Coldwell Banker. The YM brings five prospective buyers interested in the property into the deal, and Jonathan shared information on those interested parties. These groups will have 30 days to put together a proposal in a special exclusionary arrangement before they will have to go through the broker. The broker shared his sense that the "highest and best use," which would yield the highest purchase price, is elder services. The committee has also engaged the services of a professional commercial real

estate appraiser. Once an offer has been made, the Committee will bring a recommendation to PB for approval.

Jonathan reported the Committee's recommendation to liquidate the Hanson/Hill Fund (\$26,862 in the Pooled Funds) to help with the ongoing expenses of the Home. Once the Friends Home is closed, there will be no clear purpose for this fund. We do not have much information about the history and source of this fund, established more than 70 years ago, but we know it was a restricted donation for the Friends Home.

Friends approved liquidating the Hanson/Hill Fund. The released funds will be used by the YM to cover the ongoing expenses of the Friends Home.

Friends recognized a continuing concern about the YM's moral obligation to provide appropriate support to former employees whom we have laid off until they have found employment. We recognize that the YM is liable for unemployment compensation if our former staff cannot find jobs. Jonathan reported that we have heard of no one in that situation.

Friends also asked that we not forget the need for further consideration of how the YM might continue supporting a concern for the aging as we discern how to allocate the funds from the sale of the Friends Home property.

11-93 Laying Down the Friends Home Committee: At its meeting on 10 September 2011, the Friends Home Committee minuted a request that the Committee be laid down. **Friends approved** laying down this committee, noting that Chris Doehlert, the former Treasurer of the Friends Home Committee, is now serving as the Treasurer for the Ad Hoc Friends Home Property Committee.

11-94 Request from Amesbury Monthly Meeting: The Clerk reported on a request from Amesbury MM that ownership and possession of a number of historical items at the New England Friends Home related to John Greenleaf Whittier be transferred to Amesbury MM. The Meeting intends to have the items on display at the meetinghouse. It is believed that the Whittier items at the Friends Home were donated by members of Amesbury MM, where he had been a member. **Friends approved** transferring these items to Amesbury MM.

11-95 Report from Personnel Committee: Karen Sanchez-Eppler reported for the Committee. She reviewed the relatively few proposed changes to the YM Secretary's job description as detailed in the advance documents.

The discussion revealed differences between Friends who have a vision of the YM Secretary as a leader and a public voice for NEYM and those Friends who think of this position as working to nurture leadership and public witness of other Friends throughout the YM. The job description, as written, seems to highlight the latter without precluding the former. It was pointed out that a dramatic shift in the nature of the position would need greater discernment within the YM, and that our responsibility is to fill a position that was newly created three years ago.

Friends approved the changes in YM Secretary's job description, as recommended by the Personnel Committee. Friends recommended that the Search Committee make it clear to applicants that roughly 20% of the job is planning, preparation and coordination of Sessions.

11-96 Report from Coordinating and Advisory Committee: YM Presiding Clerk Jackie Stillwell reported for the Coordinating and Advisory Committee.

YM Secretary Search Committee: Jackie noted that the description of the search process in the YM Personnel Manual had been distributed in advance. In preparing to recruit members of the Search Committee, the Coordinating and Advisory Committee (C&A) had developed a list of characteristics and criteria, including: theological diversity, some well-seasoned in YM and some newer to the YM, a former staff person, a former presiding clerk, people with organizational skills and experience with hiring processes, a member of the Personnel Committee. They made a long list of potential members and have invited people to fill seven positions. At this time, C&A recommends Bruce Neumann to serve as clerk of the Search Committee and Donn Weinholtz and Deana Chase to serve as committee members.

Friends approved these recommendations. **Friends approved** authorizing C&A to appoint the other four people.

In response to a question about timing, Jackie said that a recommendation for hiring would ideally be presented at the May PB meeting, so that the name could be brought forward to Sessions. We anticipate that the new YM Secretary would begin sometime in Fall 2012.

Sessions planning: The theme for Sessions 2012 will be "Choose Integrity!" Aaron Fowler and Laura Dungan of Great Plains YM have been asked to consider leading the Bible Half Hours in words and song. The musician Joe Crookston has been asked to lead the Tuesday evening session. Community Plenaries are envisioned as two panels of people who would share from their own lives about their experience of integrity.

Mid-year gathering: An e-mail message from the YAF Climate Working Group (included in the advance documents) helped to weave together the emerging energy around the climate change transition, prompting Sessions Committee to invite the YAFs to work with the Committee on designing a mid-year gathering. Jay O'Hara and Rebecca Leuchak will co-clerk; Wellesley MM will host. The dates are March 31-April 1, 2012. Christopher McCandless, who will be coordinating hospitality, shared the vision of having Boston-area Friends provide hospitality for those from other areas, as a way to keep the cost affordable and to build community.

11-97 Treasurer's report: Ed Mair, YM Treasurer, presented the FY2011 Year-End Financial Report. Income exceeded expenses by about \$8,000 – including gains on investments. The ratio of MM contributions to individual contributions was roughly 3:1. Despite this healthy financial picture, Ed expressed some concern about cash flow, given the ongoing costs associated with selling the Friends Home. To cover the \$52,500 transfer to Friends Home, the YM took \$44,000 from reserves. In the first couple of months of the new fiscal year, income is down while expenses continue. If the Friends Home does not sell within a reasonable timeframe, we could face some challenges.

Ed noted that Friends Camp has not asked for a bridge loan this year.

11-98 Finance Committee Report: Jeremiah Dickinson reported for the Committee. He reported on the “Funding Our Vision” session held at Providence in October, which brought together twelve people, representing nine MMs. The session involved very positive sharing of information about the MMs, providing a clear understanding that our meetings are very diverse, economically. Some are small and barely getting by while others are challenged by the wealth they have.

11-99 Recommendations from Puente de Amigos Committee: Edward Baker reported on behalf of the Committee. The Committee recommends the following Friends for travel in the ministry as representatives of New England Yearly Meeting to Cuba Yearly Meeting (CYM): Nancy Beiter, Craig Jensen and Megan Jensen of Monadnock MM, all of whom have completed the Committee’s discernment process and received the approval of Monadnock MM. These Friends will join the five Friends previously approved (see PB Minute 11-81).

Friends approved these recommendations.

Providence MM has approved a travel minute for Elizabeth “Betsy” Cazden who will be traveling in the ministry among Cuban Friends during the winter of 2012 (see PB Minute 11-81). **Friends approved** endorsing this travel minute.

The Committee recommends that Kristna Evans (North Shore) be approved to travel to Cuba as an elder for Betsy, pending completion of the MM discernment process. **Friends approved** this recommendation.

11-100 YM Nominating Committee Report: Christopher McCandless, co-Convener of YM Nominating Committee, reported the following recommendation:

- William Penn House (NEYM Representative): Will Jennings (Beacon Hill), class of 2012
- Friends Committee on National Legislation (NEYM Representative to the General Committee): Susannah Thomas (Storrs), class of 2014
- Committee for Nurturing Friends Education at Moses Brown School: Martha Pott (Wellesley), class of 2014
- Finance: Muriel Farrar (Gonic), class of 2012
- Racial Social and Economic Justice: David Anick (Cambridge), class of 2013
- Earthcare Ministry: Hannah Monroe (Providence), class of 2014; Ben Warner (Cambridge), class of 2014
- Correspondence: Anita Mendes (Concord), class of 2013
- Friends World Committee on Consultation (Section of the Americas Representative): Noah Baker-Merrill (Putney), class of 2014; Mary Hopkins (Cambridge), class of 2014

Friends approved these recommendations.

11-101 Clerks Nominating Committee Report: Allan Kohrman reported for the Committee, which has continued to work on a revision to its Purpose and Procedures (see PB Minute 11-45). Allan presented the following text for consideration:

Purpose: The Yearly Meeting Clerks Nominating Committee seeks to be mindful of the current spiritual needs of NEYM as they call forth the particular gifts of Friends in asking them to serve as Presiding, Recording and Reading Clerks.

Procedures: The Committee present recommendations for these positions to the Permanent Board. If accepted, the nominations are forwarded to NEYM Sessions for approval.

The Committee takes responsibility for discerning a support committee for the presiding clerk as part of the nominating process.

Friends approved the revised Purpose and Procedures.

The Committee recommended Judy Brophy as a third person to serve on Jackie Stillwell's support committee (see PB Minute 11-80). **Friends approved** this recommendation.

11-102 Internal Nominating Committee Report: Donn Weinholtz, Clerk of Internal Nominating Committee, reported the following recommendation:

- PB Clerk: Holly Baldwin (Fresh Pond), to begin service following Annual Sessions 2012

Karen Sanchez-Eppler shared some reflections about the Committee's discernment process and reported that Holly had sought the guidance of a clearness committee composed of seasoned Friends.

Friends approved this recommendation with gratitude for the Committee's and Holly's discernment and for Holly's willingness to serve.

11-103 Signage: One Friend raised a concern about creating an ad hoc group to consider the need for resources to help MMs acquire signs to identify their place of worship. Phil Stone volunteered to follow up on this idea, and Jonathan Vogel-Borne identified two YM funds that could possibly be used for this purpose.

11-104 YM Governance Structure: Jackie Stillwell, Presiding Clerk, raised the question of how to continue the conversation from earlier this year about possible changes to the YM governance structure (see PB Minute 11-41). She began the discussion by reviewing the four goals proposed in the ad hoc committee's May report:

1. Increased clarity of roles so that Friends can better participate in the business of the Yearly Meeting. This would include a clear definition of the authority of the Permanent Board.
2. Increasing the ability of Monthly and Quarterly Meetings to participate in the communication and decision-making between Sessions as a body.
3. Reducing the numbers of Friends that must be nominated by the Nominating Committee and appointed by the Yearly Meeting to Yearly Meeting committees.
4. Providing opportunities to gather with little agenda to worship together both at Sessions and between Sessions.

She noted that these goals encompass both structure and process. Reflecting on a question that arose during the Sessions discussion group – “What are we trying to fix?” (see PB Minute 11-82) – she asked Friends to consider how we might share more broadly the concerns and goals put forward by the ad hoc committee in a way that can be readily understood by individuals and MMs and encourages participation in the YM throughout the year.

Several ideas arose during a lengthy discussion:

- Creation of a YM organizational handbook that is available on the website would help to make the YM’s structure and processes more transparent and available. This has already been identified as a priority item for the work of the YM Secretary.
- Inviting MMs to wrestle with some of the questions and concerns that have been raised about governance structure; specific questions or queries (e.g., would they like the opportunity to appoint a representative to PB), along with a reporting mechanism, would help to guide the discussions and facilitate communication back to PB.
- Holly Baldwin and Susan Davies agreed to form an ad hoc group to continue thinking about engagement with MMs, and they invite other Friends to join them.
- Friends suggested allotting time on the January agenda to consider the possibility of changing the name of Permanent Board.
- The Clerk will write and send a summary of today’s meeting to all MM clerks as a way to initiate enhanced communication between PB and MMs.

11-105 Minute of Thanks: Friends expressed their appreciation to Hartford MM for hosting this meeting and were pleased to have the opportunity to see the newly installed lift and meetinghouse expansion.

11-106 Closing Worship: We closed in waiting worship, planning to meet again on Saturday, January 21, 2012, at 9:30 AM at Westport Monthly Meeting.

Edward Baker, Clerk
John Humphries, Recording Clerk

MEMORIAL MINUTE FOR DAVID WESTON DOUGLAS

David Weston Douglas died on the thirtieth day of the third month, 2010, at the age of ninety one. Recorded as a minister in the Society in 1970, he had already been living relentlessly the life of a Friend among Friends for decades. His modesty and humility came into full flower as a servant to others as well as the Society of Friends during these forty years.

David was born on the sixth day of second month, 1919, near Brunswick Maine. That winter was so severe his father didn't get into town until April to record his son's birth. David's parents were Quaker, and relatives and ancestors in his family had been members of the Society since the early eighteenth century, including a regular stream of men and women on record as ministers. Growing up in rural Quaker Maine imprinted the young man with an abiding strain of practicality as well as typical Quaker values of the era, such as care for the local meeting, a delight in the social life of Friends, a desire to be in touch with Friends from everywhere, the relish of involvement in civil matters (especially from a Friendly perspective), and an implacable opposition to war and violence. He was serious as a young Quaker and was admitted to adult membership in Durham Friends Meeting at the age of 14.

In 1938, while on a Quaker Peace Caravan traveling around New England, he stayed at Margaret Allen Macomber's family's house in Westport MA, a family with an even older Friends' lineage than the Douglas's. Margaret and David had met at Yearly Meeting, but the Caravan's time-out ferry excursion through the Cape Cod Canal with Margaret in attendance evidently sealed their fate. They married in 1942 and spent the rest of their lives together. Their partnership can only be described as remarkable in innumerable respects, and for many Friends in New England, the sight of David either automatically included Margaret or meant that Margaret could not be far away. They both worked tirelessly for and with Friends and for and with each other.

David graduated from Bowdoin College in 1941 in Economics and Sociology, began working for Liberty Mutual Life Insurance in Boston that year, and spent four years learning various aspects of the business. He also managed to play baseball in the Industrial League in Boston for several years. When World War II intervened he was prepared to become a conscientious objector, but his draft board, unwilling to grant even a Quaker the appropriate deferment, classified him 4F, unqualified for military service. He did voluntary service anyway at Massachusetts General Hospital and he and Margaret bought Civilian Public Service Bonds rather than War Bonds. While working at MGH, David was locked in with mental patients at night and there met servicemen brought back from the war mentally crushed or crippled, but carefully hidden from public view.

In the early fifties, four children now in tow, David and Margaret moved to Cape Cod. David had begun to work for the A&P Tea Company. His family moved permanently into a house in Pocasset in Bourne in the fall of 1955, and David would die in the same house 55 years later. His life on Cape Cod began the consistent and wide-ranging work he would undertake for Friends for the rest of his life. Sandwich Monthly Meeting, composed of three preparative meetings in East Sandwich, Yarmouth, and West Falmouth, was largely inactive. Yarmouth Meeting had recently been revived as an unprogrammed meeting with six or eight in attendance, while West Falmouth only opened in the summer with a program, and East Sandwich was open only in the summer, often only one or two in attendance. David became the person who looked after the physical property of all three meeting houses, and as the meetings slowly regained life and reopened as unprogrammed meetings, he clerked at one time or another all the major committees until membership increased and leadership became available. When Yarmouth became stable and West Falmouth became open year round in the early to mid sixties, several families including the Douglasses moved their attendance to the closer meeting.

David's involvement in Friends steadily increased both in time commitment and geography. Always involved with the life and concerns of Sandwich Quarterly Meeting as a constant attender when not clerking one of its positions, he also became a member of the board of Beacon Hill Friends House as well as its treasurer; served on the Board of Friends United Meeting as well as on their finance committee, attending Triennials of FUM around the country; served on many Yearly meeting committees, including as clerk of Ministry and Counsel, and Finance Committee; and represented New England Yearly meeting for FWCC, including a Consultation Triennial in Switzerland. He and Margaret for many years kept up a personal relationship with Canada Yearly Meeting, meeting Friends in the fall for the weekend, either somewhere in Maine or in Eastern Canada.

Because Margaret kept working until 1981, David was able to retire in 1971 and give himself more fully to Friends and their needs. His life became a model for Friends on Cape Cod and for Sandwich Quarterly Meeting. His example and witness to usefulness and intelligent decision-making helped ensure a lively and sustainable monthly meeting. His hard physical work meant the survival of historic buildings, the acquisition and maintenance of new property and buildings, the consistent care of burial grounds. His travel made social connections between Friends a high priority and aided in creating and maintaining the necessary unity Friends must experience to survive as a Society in a divisive, subjective, and highly autonomous society. His and Margaret's dedication to family life and to each other was itself the warmest and strongest argument in favor of that human arrangement. His conversation was pointed, humorous, generous, catholic in its interests, while never betraying anything but the utmost conviction in the Way of the Society of Friends. The release that recording as a minister afforded him was possibly the strongest indication that being a Friend can be profoundly transforming and inviting and strenuous.

Perhaps no simpler an example could be offered of David Douglas's sense of practical goodness and usefulness than this note he left on top of a shirt in the West Falmouth meetinghouse in 2006:

To anyone interested:

Enclosed is a nice T-shirt from a charity.

I haven't supported them in the past,
nor do I plan to.

Perhaps someone can make use of it
or donate it somewhere.

It would be a shame to waste it.

Although David suffered from several severe medical maladies, some of them for decades, including one spectacular heart attack on the floor of a New England Yearly Meeting business session at Hampshire College, he was a stoic concerning pain. He would rather be present, silent with pain, enjoying the company or presence of the Friends about him and all those who visited him and cared for him until the afternoon he died, than anything else. He exhausted himself in service as he wished to do. The positive consequences of his life live in the bodies of Friends today.

Proposed Fiscal Year 2013 Priorities Process Budget (Draft 15 January 2012)

—Developed by Jonathan Vogel-Borne, with input from “Funding Our Vision” Day (Oct 2011), Personnel Committee, Coordinating & Advisory Committee

Goals & Assumptions: 1) Support local meetings to grow in spiritual depth & outreach; 2) A conservative view of changes in income; 3) Reserves & working capital are at adequate levels

Changes in Expenses:	Estimated Change from FY2012 Budget	Priority Level	Changes in Income:	Current FY2012 Budget	Estimated Change from FY2012 Budget
1.1 Support for youth work, First Day Schools, & families			2.1 Contributions from:		
Increase of YF-YAF Coord. Salary (2nd Year Step Increase)	\$1,000	1	Monthly Meetings	\$310,000	\$0
Increase RE Coord. hours from 24 hours to 28 hours/week	\$4,000	2	Individuals	\$110,000	(\$14,000)
Increase RE Coord. hours from 28 hours to 32 hours/week	\$4,000	3	2.2 Interest and dividend income	\$11,000	\$0
1.2 Support for Friends witness in the wider world			2.3 increase fee for retreats and Sessions	\$232,400	\$2,000
Restore contributions (FWCC, FGC, FUM) to FY2008 levels	\$6,550	3	Total Changes in Income:		(\$12,000)
5% increase of contributions beyond 2008 levels	\$2,400	5			
1.3 Support for administrative integrity			Projected Gap in Income by Priority Level (see level descriptions below):		
Health Care Premiums, estimated 8% increase	\$2,000	0	Level 0: Flat budget		\$0
2.9% Cost of Living Adjustment (COLA)*	\$3,500	1	Level 1: Level 0 + COLA + YF-YAF + YM Sec incr & New YM Sec		(\$14,500)
Increase of YM Secretary salary**	\$4,000	1	Level 2: Level 1 + RE Coord 28hrs + Office help		(\$25,500)
New YM Secretary Transition Overlap	\$6,000	1	Level 3: Level 2 + RE Coord 32hrs + Restore Contributions		(\$36,050)
Office help part-time (one day/week)	\$7,000	2	Level 4: Level 3 + Archivist 16hrs		(\$43,550)
Increase Archivist hours from 8 hours to 16 hours/week	\$7,500	4	Level 5: All priorities (include 5% increase of contributions)		(\$45,950)
1.4 Decrease in administrative expenses					
New Minute Book publishing strategy	(\$3,000)	0			
Committees unspent budgets	(\$4,000)	0			
Other administrative cost savings (travel, legal fees, insurance)	(\$7,000)	0			
Total Change in Expenses, all priority levels:	\$33,950				

Suggested Priority Levels by Description:

Level 0: flat budget (\$0)	Level 1: (\$14,500)	Level 2: (\$25,500)	Level 3: (\$36,050)	Level 4: (43,550)	Level 5: (\$45,950)
Increase in Health Care	Increase in Health Care	Increase in Health Care	Increase in Health Care	Increase in Health Care	Increase in Health Care
	2.9% COLA	2.9% COLA	2.9% COLA	2.9% COLA	2.9% COLA
	YF-YAF increase	YF-YAF increase	YF-YAF increase	YF-YAF increase	YF-YAF increase
	YM Sec. increase	YM Sec. increase	YM Sec. increase	YM Sec. increase	YM Sec. increase
	YM Sec. Transition	YM Sec. Transition	YM Sec. Transition	YM Sec. Transition	YM Sec. Transition
		RE Coord. incr to 28 hrs	RE Coord. incr to 32 hrs	RE Coord. incr to 32 hrs	RE Coord. incr to 32 hrs
		Office help	Office help	Office help	Office help
			Restore Contributions	Restore Contributions	Restore Contributions
				Archivist incr to 16 hrs	Archivist incr to 16 hrs
					5% increase of contributions

* The percent change in the Boston area Consumer Price Index (CPI) over the 12 month period ending November 2011 is 2.9% (final figure set by period ending January 2012)

** Personnel Committee Minute, 2012-01-03: "For the past two years the Personnel Committee has been urging an increase of the NEYM Secretary salary to \$62,500 and that continues to feel like a top priority to us. We reaffirm the minutes from 2010-01-04 and 2011-01-11 that propose this increase. We believe that it is essential to achieve this long-standing recommendation now and we have listed it as a level 1 priority."

Progress Report on the disposition of the NEYM property, the former NE Friends Home, 86 Turkey Hill Lane, Hingham, MA

To: Ad Hoc Property Committee, Finance Committee, Coordinating & Advisory Committee
and Permanent Board

From: Jonathan Vogel-Borne

Updated: 17 January 2012 (*new material after the 14 Nov 2011 update begins on page 5*)

With the last of the residents moving out to a new situation, the New England Friends Home officially closed operations on Friday, September 2, 2011. The following is an update on subsequent events and decisions:

- **9/2/2011:** Barry Corbin, a friend of Alice Schaefer's (former clerk of the Friends Home Committee) moved into the Home as our contracted live-in caretaker that same Friday. Barry and Jonathan Vogel-Borne signed a letter of agreement outlining terms of service. The agreement was for one month trial period, ending on September 30, 2011.
- Alice Schaefer spent time in the Home's office, sorting papers, handling phone calls, cancelling no longer needed insurance, working with Barry to close down various systems in the house (heat, automatic lighting, etc.) and generally closing out the Friends Home operations.
- Jonathan Vogel-Borne took over the administration of the Friends Mutual Health Group insurance serviced by Everence.
- **9/10/2011:** Friends Home Committee held its last meeting. It minuted a request to NEYM that the Friends Home Committee be laid down. After lunch, Permanent Board's ad hoc Property Committee took up its charge, minuted (#11-78) at the Board's August 11, 2011:

New England Friends Home Update: Edward Baker reported that the entire Home may be vacated by September 1. The last 3 residents are close to finding other accommodations, so it may not be necessary to hire an interim director.

Friends reviewed the authorization from Sessions for PB to move forward with creating an ad hoc committee to oversee disposal of the property:

YM Minute 11-30. Edward Baker then outlined a process for the sale or lease of the property to take place, under the care of an *ad hoc* Friends Home Property Committee to plan and supervise this transition under the oversight of Permanent Board. Friends approved the creation of the *ad hoc* committee.

Volunteers are needed to serve on the Property Committee and those interested are invited to speak to any member of the Permanent Board. It is expected that the Yearly Meeting Treasurer and Yearly Meeting Secretary will serve on it *ex officio*, and that 3-5 additional members will be needed. This committee would create a request for proposals for the property, distribute the Request for Proposals to companies managing retirement homes or communities and other interested parties, supervise at least one showing of the property, receive proposals, and share the proposals with their recommendation for the most advantageous course of action with the Permanent Board.

YM Minute 11-31. We authorize the Permanent Board to select the most appropriate proposal for sale or lease of the Friends Home property and to take all necessary actions to transfer the property to a new owner, or lessee, as the case may be, and to report to Sessions next year on the matter. We authorize the Permanent Board to determine the "best use" for the property, and not necessarily be bound to take the highest offer, in their discernment.

Friends approved the appointment of an Ad Hoc Friends Home Property Committee, consisting of the YM Secretary, YM Treasurer and PB Clerk as ex-officio members, along with Trish Hogan,

Travis Belcher, and Chris Doehlert, who have agreed to serve on the committee. Betsy Kantt, Judith Shea, and possibly other Friends, will also be asked to serve on the Committee. Phil Stone, who has experience with closing down facilities, has offered his services as a resource.

Friends approved authorizing the ex-officio members of the committee (Jonathan Vogel-Borne, Ed Mair and Edward Baker) to make decisions with regard to issues that arise that cannot wait for an initial meeting of the full ad hoc committee.

Friends approved the hiring of Kopelman and Paige LLC (the law firm which Jeanne McKnight works with) to provide legal services for the sale of the Friends Home property, including review of any responses to a Request for Proposal, and disposal of antiques or other property. The firm has offered their services at \$165/hr (their lowest rate).

- The ad hoc Property Committee members are Edward Baker (clerk, Permanent Board and convener), Trish Hogan (Finance Committee), Jonathan Vogel-Borne (YM Sec), and Ed Mair (Treasurer), Zona Douthit (Lawyer, and from Providence Meeting), Travis Belcher (Former clerk of Finance Committee), Barry Corbin (Caretaker), Chris Doehlert (NEFH Treasurer), Betsy Kantt (NEFH Committee), Jeanne McKnight (Legal Counsel).
- The Committee decided to:
 - obtain an appraisal of the property
 - engage a commercial real estate broker, if that seemed advisable
 - arrange for an auction house to sell certain contents of the Home
 - contact Friends Services for the Aging for general advice
 - create a Request for Proposals to circulate among parties interested in buying the property
 - assure that Friends Home accounts have sufficient funds available to maintain the property until it is sold. Loans from the NEYM operating reserves, to be repaid upon sale of the property, are to be transferred as needed to the Friends Home accounts to cover the property's expenses.
 - work with Barry Corbin, the live-in caretaker, to assess the immediate and long-term maintenance needs of the property.
 - not formally show the property until the appraisal was completed, a Request for Proposals was written, and we had decided about whether or not to engage a commercial realtor.
 - to meet again on October 9, 2011 at Wellesley (MA) Meetinghouse.
- **9/13/2011:** A \$20,000 check from NEYM's operating reserves sent to the NE Friends Home accounts to cover closing and ongoing expenses.
- **9/21/2011:** Barry Corbin and Jonathan Vogel-Borne develop a comprehensive list of immediate and long-term maintenance needs.
- Alice Schaefer adjusted our insurance coverage through Church Mutual to reflect our current condition.
- **9/28/2011:** Upon Jeanne McKnight's recommendation, Jonathan Vogel-Borne engaged T.H. Reenstierna, LLC, Real Estate Appraisers and Consultants to conduct a commercial appraisal of the property. Total cost \$3,000 to be completed in four to five weeks.
- **9/29/2011:** A second check for \$20,000 from NEYM's operating reserves sent to the NE Friends Home accounts to cover ongoing expenses.
- **9/30/2011:** Barry Corbin and Jonathan Vogel-Borne sign a letter of agreement that Barry's contracted service as live-in caretaker would continue until the property is sold.
- **10/1/2011:** Trish Hogan, Jonathan Vogel-Borne, and Ed Mair update the Finance Committee on progress towards sale of the Hingham property. The Committee instructed Ed Mair and

Jonathan Vogel-Borne to seek advice as to how to show in the NEYM operations accounts, the loans to Friends Home accounts and the anticipated expenses related to the sale of the property (i.e., appraisal, legal services, etc.).

END OF 7 OCTOBER 2011 UPDATE

- **10/9/2011:** Ad Hoc Committee holds second meeting, where we:
 - Agreed on general principles of accounting transparency
 - *NEYM operations books:* Fees for the appraisal, brokers fee, legal fees, and anything else to do with sale of the property
 - *NE Friends Home Books:* All expenses related to the maintenance of the property.
 - Jonathan Vogel-Borne (YM Secretary), Chris Doehlert (NE Friends Home Treasurer), and Ed Mair (NEYM Treasurer) will develop budgets for the ongoing maintenance and sale of the property.
 - Assigned Barry Corbin, Jonathan Vogel-Borne, and Travis Belcher to develop a triage list of maintenance items that need our urgent attention with priority given to security, safety, cost lowering tasks (weatherizing, broken windows, etc.), tasks that if not attended in the next couple of months will incur large costs in the future (water entering the house, etc.), and other tasks that may negatively affect the sale of the property.
 - Heard a report from Edward Baker that Willis Henry Auctions, Inc. who has agreed to conduct an auction of Friends Home items sometime this fall, perhaps November.
 - Learned that Amesbury (MA) Meeting has asked for items related to John Greenleaf Whittier to be indentified and transferred to the care of the Amesbury Meeting.
 - Asked Chris Doehlert to pursue his contacts of commercial real estate brokers and Jonathan Vogel-Borne to use the content from the commercial appraisal to work on a draft Requests for Proposals.
- **10/14/2011:** Mark Reenstierna, a commercial appraiser with TH Reenstierna, LLC, visits the property.
- **10/20/2011:** NE Friends Home property insurance cancelled and transferred to the NEYM operations Church Mutual Insurance policy for an additional fee of \$2,761 (paid 11/8/2011).
- **11/1/2011:** A third check for \$12,500 from NEYM's operating reserves sent to the NE Friends Home accounts to cover ongoing expenses, hopefully taking us into December 2011.
- **11/3/2001:** Chris Doehlert, Ed Mair, Jonathan Vogel-Borne and Tenneysa Hughes (Coughlin Consulting, NE Friends Home bookkeeping service) have a conference call to determine estimates of non-recurring and ongoing monthly costs. A bill from the NE Friends Home accounting firm, Joseph P Costello, CPA, for \$7,881 surprised us. It was for FY2009 (unbilled due to clerical error) and FY2010 tax filings and a large fee for QuickBooks consultations. Chris is in conversation with the firm to see if we can put off payment for this bill until the sale of the property. We also looked at how to reduce the high costs for utilities now that there is only one person living at the home.
- **11/10/2011:** Kevin Delaney, a prospective commercial real estate broker, visits the property.
- **11/10/2011:** Mark Reenstierna delivers a DRAFT appraisal for our review.
- **11/10/2011:** Jonathan Vogel-Borne has an extensive conversation with Joanne Heffernan of South Shore Preparative Meeting. The Meeting meets at the Home and is very concerned

about both the Meeting's and the Home's future. They were distressed to have only heard about the closing through reports in the local papers. Joanne conveyed the Meetings sense that NEYM should not sell the property but should turn it into a retreat center or find some other use consistent with Friends ways.

- **11/13/2011:** Ad Hoc Committee holds second meeting. We took action on the following items:
 - **Kevin Delaney** a commercial broker with Coldwell Banker attended the open segment of our meeting. He sees the highest and best use of the property is to continue operations in elder services. We discussed the various methods in which the property would be marketed and the terms of a potential listing agreement. Given that we have already been approached by a number of interested parties, we asked whether we would need to be bound by Coldwell Banker's exclusive listing. Kevin assured us that within a mutually agreed time period, NEYM could obtain sale proposals from any potential buyers who have already approached us and proceed with a sale on our own. **We agreed to engage Kevin Delaney as our broker.** Kevin's rate for the sale is 6%. We will offer him 3% if the sale of the property is from a party that has already approached NEYM. Edward and Jonathan will finalize a list of interested parties and convey that information to Kevin Delaney. Since Coldwell Banker is prepared to do extensive marketing of the property, we will not pursue writing a separate Requests for Proposals.
 - **Appraisal:** We were disappointed with many aspects of the appraisal, such as:
 - The final market value is based on sales of properties that we feel are not comparable with the NE Friends Home's facility and operation.
 - Rather than just an "as is" appraisal of the property, we wanted to see analyses for other potential uses, including such information as the sale of 1 acre lots in Hingham, assuming 3 one-acre lots on the property would pass septic system requirements.With Kevin Delaney as our broker, we see no need to continue development of the appraisal and **we will seek to terminate the contract** with T.H. Reenstierna.
 - **Finances:** We reviewed the ongoing expenses of the property. As of this date, NEYM has sent \$52,500 to subsidized the property's expenses
 - **South Shore Preparative Meeting:** Jonathan Vogel-Borne, Betsy Kantt, and Barry Corbin reported on their contacts with the Meeting. Jonathan and Barry will keep in touch with the Meeting so as to keep them informed.
 - **Hanson/Hill Fund:** NEYM operations carry the Hanson/Hill fund, a fund restricted for the support of the NE Friends Home with an approximate value of \$24,000. **We will ask Permanent Board to approve the liquidation of this fund** to support the ongoing expenses of the home until sale.
 - **Amesbury Meeting request:** Permanent Board will take up the question of returning items at the home related to John Greenleaf Whittier.
 - **Contents of the Home:** Willis Henry Auctions, Inc. did not find many items of value at the home. They would include some items in a general auction, but would not hold a separate auction at the Home. A local Hingham business is interested in doing an inventory of the Home's contents and would then offer to buy some of the items. Any purchase offer will need to be presented to the ad hoc Property Committee. The South Shore Preparative Meeting is making a list of books that belong to them.

END OF 14 NOVEMBER 2011 UPDATE

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- **11/18/2011:** Jonathan Vogel-Borne circulates an email to parties that had expressed interested in property with a flyer describing the property, "Property available for Elder Services Provider." These parties were: 1) Benchmark Senior Living, 2) Atlantic Retirement Group, 3) Montessori Secondary School, 4) The Horizon Group (consulting group), 5) Norwell Visiting Nurses Association and Hospice, and 6) a couple in Hingham looking to buy the Home and move in with their elder parents.
 - **11/18/2011:** Permanent Board approves the liquidation of the Hanson/Hill Fund to support the ongoing expenses of the home until sale.
 - **11/21/2011:** Jonathan Vogel-Borne receives the proposed listing agreement from Kevin Delaney. Jonathan passes the agreement on to Jeanne McKnight, who sends back an extensive revision, mostly to clarify and strengthen language enabling us to seek proposals for a long-term lease as well as for sale of the property.
 - **11/21/2011:** Kevin Delaney asks Jonathan Vogel-Borne for a copy of the appraisal. Jonathan telephones Kevin to tell him that the Committee had agreed not to share the appraisal for the reasons listed in the notes from our 11/13/2011 committee meeting. Kevin asks the Committee to complete the appraisal, noting that he, as a broker, can only give an opinion of value, where a licensed appraiser can offer an actual value. For Kevin, having a commercial appraisal in hand is a tool that would help him to sell the property. Jonathan consults with other Committee members and ask the Committee to re-open whether or no we would ask Mark Reenstierna to complete the appraisal for a final decision at the next Ad Hoc Committee meeting.
 - **11/30/2011:** Jonathan Vogel-Borne and Kevin Delany sign the revised listing agreement engaging the services of Kevin Delaney, with Coldwell Banker, as our broker.
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Email sent December 20, 2011 with a chronology of the NE Friends Home bookkeeper fraud

November 29, 2011: We find that close to \$23,000 has been embezzled from the NE Friends Home accounts by a bookkeeper, subcontracted by a firm we hired on June 27, 2011. Below is a chronology what's happened and where we are as of December 20, 2011. This document was sent by email to the Ad Hoc Property Committee, Finance Committee, and Coordinating & Advisory Committee, with the following attached: 1) the referenced email string (available from Jonathan Vogel-Borne upon request); 2) a spreadsheet prepared by Chris Doehlert showing comparative transaction details between bank statements and QuickBooks; 3) Chris Doehlert's cover letter of a fax to the Hingham Police Department sending images of fraudulent checks; and 4) Letter of intent between Coughlin Consulting Services and NE Friends Home, dated June 23, 2011.

- **November 29, 2011:** Chris Doehlert (the NE Friends Home Treasurer) receives a late evening call from Kim Coughlin (principal of Coughlin Consulting Services which had been engaged as an outside bookkeeper) indicating that Tenneysa Hughes (an independent contractor engaged to support NEFH) had admitted to stealing \$4,000 from the Home. The admission had been made in the context of investigating other fraud.
- **November 30, 2011:** Jonathan Vogel-Borne receives a call and an email from Chris Doehlert letting Jonathan know of the situation (see 11/30/2011 email from Chris Doehlert, subject: "another (serious) problem").
- **November 30, 2011:** Chris Doehlert spends the day in Hingham meeting with Kim Coughlin, officials at the Hingham Institution for Savings (HIS), and filing a report with the Hingham Police Department.

- **December 1, 2011:** Chris Doehlert asks Hingham Institution for Savings (HIS) for past bank statements and front and back images of cancelled checks, dating back to before the beginning of Tenneysa Hughes' hire date, June 27, 2011 (see 12/1/2011 email from Chris Doehlert to Mary Lambert, subject: "old statements").
- **December 1, 2011:** Chris Doehlert alerts the rest of the ad hoc Property Committee of the theft (see two emails dated 12/1/2011 from Chris Doehlert, subject: "bookkeeping incident at the NEFH - update").
- **December 5, 2011:** Chris Doehlert receives bank statements and check images from HIS and finds that the fraud from 9 checks Tenneysa Hughes wrote to herself amounted to much more money than we had originally thought, slightly more than \$20,000. Comparing the bank statements with the QuickBooks report, Chris found a few other questionable checks made out to unknown individuals or vendors, amounting to an additional \$3,000 in possible fraud (see 12/5/2011 email from Chris Doehlert, subject "re: need for cash," where Chris outlines his preliminary findings).
- **December 6, 2011:** Jonathan Vogel-Borne files an insurance claim, informing Church Mutual, our insurance provider, of the loss. They will send Jonathan a package with forms to fill out and procedures to follow.
- **December 7, 2011:** Jonathan Vogel-Borne drives to Hingham and deposits \$30,000 into the NE Friends Home account at Hingham Institution for Savings. The bank closes the account and transfers the money into a new account without requiring a corporate resolution to open a new account. Signatories on the account are Chris Doehlert, Alice Schaefer (the last clerk of the NE Friends Home Committee), and Laura Leventhal (the last NE Friends Home Director).
- **December 7, 2011:** Chris sends an email to update the ad Hoc Property Committee (see 12/7/2011 email from Chris Doehlert, subject: "update on NEFH bookkeeping/finance issues").
- **December 8, 2011:** Chris obtains online access to the bank account (see 12/8/2011 email from Chris Doehlert, subject: "Business Online Banking").
- **December 9, 2011:** Chris sends Jonathan Vogel-Borne and Ed Mair an updated spreadsheet showing the suspected fraud (see 12/9/2011 email from Chris Doehlert, subject: "fraud update." The spreadsheet attached to this email accompanied the "fraud update").
- **December 9, 2011:** Chris sends the Hingham police (copies to Jonathan Vogel-Borne) a PDF including a cover letter (attached to this email), check images (front and back) of NE Friends Home checks made out to Tenneysa Hughes, images of a few other suspected checks, and the letter of intent with Coughlin Consulting Services (attached to this email).
- **December 11, 2011:** Jonathan Vogel-Borne attends the South Shore Preparative Meeting at the former NE Friends Home in Hingham. Jonathan meets with Barry Corbin the live-in caretaker at the Home. Jonathan picks up the computer used by the administrators of the NE Friends Home to take back to the NEYM Office in Worcester.
- **December 13, 2011:** Jonathan Vogel-Borne and Ed Mair have conference calls with Chris Doehlert and Trish Hogan (Finance Committee representative on the ad Hoc Property Committee) to assess where we are and what next steps to take.
- **December 16, 2011:** Jonathan Vogel-Borne receives the QuickBooks portable file that was exported from Tenneysa Hughes' computer with the current NE Friends Home QuickBooks

accounts. Jonathan successfully loads the QuickBooks file as a new company on the NE Friends Home computer with the stand-alone version of QuickBooks 2010 Pro software.

- **December 16, 2011:** Jonathan Vogel-Borne calls Trish Hogan to consult with her about next steps. As an experienced bookkeeper, Trish might be available to clean up the books and help us through this period until the sale of the property. We are all very clear that the person creating the checks should NOT be signing the checks. In that conversation, upon Trish's recommendation, Jonathan is exploring the idea of hiring an outside Certified Public Accountant to clean up the books, bring them up to date and recommend accounting procedures for the NE Friends Home accounts until the property is sold (*see continuation of this item in December 28, 2011 and January 3, 2012 entries below the fraud chronology*).
- **December 19, 2011:** Upon receipt of the "Dishonesty Proof of Loss Form" in regard to our claim (#1163435) with Church Mutual Insurance, Jonathan Vogel-Borne calls Michelle Thimm at Church Mutual and determines that our coverage relates only to employee dishonesty, and by definition Tenneysa Hughes is NOT an employee. In Church Mutual's language of our insurance policy's "Employee Dishonesty" coverage, "'employee' does not mean any agent, broker, factor, commission merchant, consignee, independent contractor or representative of the same general character." Tenneysa Hughes was an independent contractor hired by Coughlin Consulting Services, yet another independent contractor. While Church Mutual agents will not deny a claim over the phone, Michelle Thimm did confirm that because our coverage is only for employee dishonesty, our insurance policy will not cover this loss. We need to decide whether or not to file Church Mutual's "Dishonesty Proof of Loss Form," which requires sworn/affirmed testimony in front of a notary public.
- **December 19 2011:** Until the books are brought up to date, Chris Doehlert will create checks to pay the bills and send the checks with copies of the documentation to Alice Schaefer for her to sign and mail.

END OF FRAUD CHRONOLOGY SENT BY EMAIL, DECEMBER 20, 2011

- **12/6/2011:** Dan Podolsky, a former Church Mutual Insurance representative now an independent broker, reviews our insurance policy for the home and points out to Jonathan Vogel-Borne that the Turkey Hill building is listed as "vacant" and is therefore underinsured. Jonathan contacts Church Mutual to find out what would be required for the building to be insured as "occupied." Church Mutual underwriters say that short of the building being back in partial or full operation, they will not underwrite a policy giving us full coverage as an occupied building. They say one person—our contracted, live-in caretaker—inhabiting a 15,000 square foot building is vacant, whether or not that person is an NEYM employee or an independent contractor (*see December 29, 2011 below, for more about insurance coverage*).
- **12/9/2011:** Kevin Delaney shows the property to a prospective buyer. The buyers ask for architectural drawings of the building. Barry Corbin is asked to look for them.
- **12/16/2011:** Jonathan Vogel-Borne sends an email to Benchmark Senior Living, Atlantic Retirement Group, Montessori Secondary School, and the Horizon Group inviting them to bring a proposal for purchase of the property to the table by December 31, 2011. After that date, we would still welcome a proposal, but the groups would be dealing directly with Kevin Delaney through Coldwell Banker. The Visiting Nurses Association and Hospice never got back to Jonathan and the couple in Hingham had decided not pursue the purchase. Benchmark

Senior Living returned Jonathan's email saying they were withdrawing their interest in the property.

- **12/28/2011:** Brian Clark, NEYM Pooled Funds treasurer who runs a business in Hingham, assists Jonathan Vogel-Borne find a South Shore-based CPA to help us clear up the Home's books, close last fiscal year 2011 (Sept 30), do government filings, and advise us in best practices for the way forward. Consulting with Ed Mair and Edward Baker, Jonathan begins the process of engaging the services of Steve Snow a CPA with the Braintree accounting firm, Leonard, Mulherin, and Greene (lmgpc.com).
- **12/29/2011:** Jonathan Vogel-Borne receives final confirmation from Church Mutual Insurance that they will not fully insure what they consider is an unoccupied building. The email from Church Mutual is as follows:

Our Underwriting Department has reviewed the Vacant Building located at 86 Turkey Hill Lane Hingham, MA 02043. They have determined that this building will need to remain as a Vacant Building. Our underwriting department has also restricted the perils covered to our Basic Form. I have enclosed a copy of the Basic Form here for you to review.

Also included in your Multi Peril Policy under the Property Conditions Form (See below) is our Vacancy Clause. This clause clearly states that if a building where loss or damage occurs has been vacant for more than 60 consecutive days before the loss or damage, we will: **not pay** for any loss or damage caused by any of the following, even if they are covered causes of Loss: (1) Vandalism (2) Sprinkler Leakage (unless protected against freezing) (3) Building Glass Breakage (4) Water Damage (5) Theft or (6) Attempted Theft. Also, we will reduce the amount we would otherwise pay for the loss or damage by 15%.

During our telephone conversation, you had also stated that a small religious organization is also using this location every Sunday for meetings. We will need to know the full legal name of this organization and receive a Certificate of Insurance from them, naming your organization as an Additional Insured. Once this is received, we will exclude coverage from your organizations policy for this outside group. They need to be carrying their own insurance for their operations.

Jonathan Vogel-Borne consults with Dan Podolsky about next steps.

- **12/30/2011:** Jody Maxwell from the Montessori Secondary School Board emails Jonathan Vogel-Borne a business plan proposing a 60-month lease to buy the property.
- **12/31/2011:** John James of the Horizon Group phones and emails Jonathan Vogel-Borne to say a proposal to continue the property as a provider for elder services is on the way. As of December 31, 2011 Jonathan has not heard back from the Atlantic Retirement Group. This leaves us just two proposals, one in hand from the Montessori Secondary School and the other, from the Horizon Group, promised.
- **1/3/2012:** Jonathan Vogel-Borne sends Steve Snow, CPA with Leonard, Mulherin, and Greene, the NE Friends Home QuickBooks file and other financial information. Steve will look over our situation and get back to Jonathan on Friday, January 6, 2012 with his recommendations on the scope of the work. These recommendations will be forwarded to the Ad Hoc Committee to review at its 1/8/2012 meeting.
- **1/4/2012:** Jonathan Vogel-Borne and Barry Corbin meet to consult about the ongoing maintenance of the building. Barry has found architectural drawings of the building and has scanned them for distribution at the 1/8/2012 meeting. Barry also updates Jonathan that the leak in the furnace has been repaired.
- **1/6/2012:** Steve Snow sends Jonathan Vogel-Borne a letter of understanding, specifying the work he would do for us: 1) Compile information to produce financial statements for the fiscal

year ending September 2011; 2) Prepare NEFH Federal Form 990 for the fiscal year ending September 30, 2011; 3) Review NEFH financial records in an effort to identify any improperly recorded or unauthorized transactions; 4) Assist in updating NEFH QuickBooks file for activity from October 1, 2011 forward.

- **1/8/2012:** Ad Hoc Committee holds third meeting. We took action on the following items:
 - **Montessori Secondary School:** The School's Board proposes a 5 year lease to buy at \$1.1 million. The lease would cover the carrying expenses, but what about costs to modify/improve the property, maintain it and cover unexpected costs? The committee felt that a purchase instead of a lease would be preferable, even if it meant that we gave them a mortgage. Barry Corbin reported that he has shown the home to the school several times and that they have the support of the Trustees and the other abutters. Jeanne McKnight asked if the Trustees could be part of the plan and buy a restriction on the property to prevent future development. Would the Trustees consider buying the land and leasing the building to the school? There are many details missing from their plan, but the committee likes the idea of the school and would like to ask Jonathan to continue a discussion with them.
 - **Disposition of appraisal:** The appraiser wants to finish his work. He only looked at continuing to use the property as a healthcare facility and did not explore or consider any other options. Kevin Delaney feels that a complete appraisal would be beneficial. The committee agreed we should have the appraisal completed and pay the balance due.
 - **New CPA:** The committee approved using Steve Snow as CPA. The committee will ask Jonathan to discuss with Steve the benefits of doing a complete audit. Is there a reason for us to do this? How expensive will it be?
 - **Litigation:** Chris Doehlert will be speaking with the Assistant District Attorney (ADA) on January 9, 2012 and will have the opportunity to provide the ADA with details about the fraud.
 - Tenneysa Hughes is to be arraigned on January 11, 2012 and the charges against her will be formalized at that time. Chris reported that he understands that there is no benefit to us being present. If this case proceeds any further, we may need to be present.
 - Coughlin Consulting Services: Tenneysa Hughes worked for Kim Coughlin, principal, as a independent contractor. Although Kim has insurance, it covers only employees and not contractors. There was clear negligence on Kim's part. Do we want to pursue a civil case against Kim? Jeanne's firm could represent us and will get an estimate. The committee felt that because this is NEYM's money, we have an obligation to protect it and try to recover it.
 - **Insurance:** Church Mutual considers the building to be vacant and will not provide us with the coverage that we need. We have some liability insurance, but very limited, it doesn't include theft, damage by sprinkler, etc.... The committee agrees that Jonathan should pursue getting adequate insurance.
 - **Whittier Items:** Permanent Board approved transferring the Whittier items to Amesbury. Barry Corbin and Ed Mair will coordinate this.

- **1/12/2012:** Following up on the Ad Hoc Property Committee meeting, Jonathan Vogel-Borne contacts the following people:
 - Kevin Delaney who urges the Committee to set an asking price so that he can more fully market the property. Jonathan sends an email to the Committee suggesting that we set the price at \$1.5 million.
 - Mark Reenstierna, the commercial appraiser, asking him to finish the appraisal. Mark expects to have a final draft of the appraisal by early February
 - Steve Snow, CPA, to formally engage his services.
 - Dan Podolsky to check-in about fully insuring the building. Dan is still looking for companies that will insure us.

END OF 17 JANUARY 2012 UPDATE

NEYM Permanent Board

2010-2011 Minutes Related to Governance Structure

See also: www.neym.org/permanentboard/NEYM-GovernanceProposal_2011-05-14.pdf
and http://neym.org/permanentboard/docs-in-advance_2010-11.html

PB Minute 10-70: Procedural Review Recommendation: The Clerk reported that one Friend has raised the question of revisiting the Procedural Review Committee's report from 2006 (PB Minute 06-47). A working group created by PB in August 2006 (PB Minute 06-81) had presented a process for further discernment of the Committee's recommendations (PB Minute 06-93) but later recommended setting aside the work until after a decision had been made about the proposal to create the position of YM General Secretary (PB Minute 07-07). Now that the YM staffing restructure has been completed, the Clerk will ask Coordinating and Advising Committee to consider this proposal to revisit the Procedural Review Committee's recommendations. He will report back to PB at a future meeting.

PB Minute 10-81: YM Committee and Organizational Structure: The Clerk introduced a discussion of the YM's committee and organizational structure by thanking Jonathan Vogel-Borne, Linda Jenkins and Jan Hoffman for gathering together the documents, distributed in advance (see http://neym.org/permanentboard/docs-in-advance_2010-11.html), that provide the background for this discussion. This background helps us both to understand that these questions are not new for us and to reflect upon all the work and discernment that has gone before.

Jan reported that her review of the documents during the previous week had reminded her that the Long-Range Planning Committee believed that there are perennial questions that will arise repeatedly in the life of the YM. Staffing and committee structure are two such concerns that are linked together. Having completed a staffing restructure, it is logical that we now turn our attention to the committees. It's also very important to acknowledge all the work that has already been accomplished in recent years, especially with regard to staffing structure and strengthening our youth programs.

The Clerk reminded us that PB had asked the staff to begin gathering together documents for the creation of a procedures manual (Minute 10-26). Jan reported that she, Jonathan and Jeff Hipp had met to compile documents that already exist, and as a result, we now have a 26-page document. Jonathan reviewed the current table of contents, noting that there are several appendices in addition to the 26 pages of the primary document. Jan described an introductory section to SEYM's procedures manual that provides a basic overview of how the YM works, and she suggested such an introduction would be a useful feature for NEYM's document. A principal reason for this document would be to make the structures we have more transparent and available to the people and constituent bodies of the YM. Jonathan proposed that we begin calling this an "Organizational Handbook."

Friends then began a lengthy discussion (continuing after lunch) about the YM's committee structure and the role and structure of PB. Written reflections from the immediate past clerk of the YM Nominating Committee about the overwhelming nature of the Committee's task provided some context for the discussion.

Some representative comments about the committee structure were:

- Nominating Committee's central role should be the calling forth of God's gifts by discerning who among us has those gifts and helping to nurture them. Unfortunately, the Committee does not get to do much of that work, due to the time pressure of so many positions to fill.
- The important thing about being Quaker is meeting together, and it's important to support the spiritual life of committees as a way to bring people together while doing something useful.
- Some of our committees are moribund, and most of them are too big. We need to prune them to find new life.
- We could identify specific committees to lay down, or we could identify processes that would lead to laying some of them down.

Much of the discussion about PB's role and structure focused on consideration of reorganizing PB as an "Interim Meeting" structure similar to that of some other YMs. Such a body would likely be comprised, at least partially, of appointed representatives and would be empowered to make decisions between annual sessions. Some comments on this topic were:

- Any such change would be a change in "Faith and Practice," requiring approval of Sessions.
- Concerns about a larger body, with representatives from 68 MMs – some of them very small, and about the risk of long-term, self-appointed representatives, led to a proposal for representatives to be appointed by Quarters. Another Friend suggested a hybrid model, with some appointed representatives and some nominated at-large members.
- Having MM representatives means that every MM will receive a mailing, along with an agenda for the meeting.
- Interim Meeting can provide the structure for a mid-year gathering, with other activities happening as part of a long weekend.
- A representative body might lead to individuals feeling the weight of concern for representing one's constituency rather than responding to the movement of the Spirit in discernment.

Coordinating & Advisory Committee will gather the various recommendations on committee restructuring put forward in recent years and report back to PB. The Clerk suggested the need for an ad hoc subcommittee to reflect further on how the establishment of an Interim Meeting structure would affect the YM. Cliff Harrison and Sandy Isaacs agreed to serve in this capacity and to exchange ideas and information with C&A Committee.

PB Minute 11-04: Purpose and Procedures for Permanent Board: The Clerk asked Friends to consider the current Purpose and Procedures (P&P) document for PB, along with the description of PB in the 1987 *Faith and Practice* (F&P). Several aspects of these documents were reviewed and discussed, including:

- Role and structure of Coordinating and Advisory Committee (C&A);

- Staff supervision process and structure (C&A supervises YM Secretary, who supervises all other staff);
- Personnel Committee's role in receiving grievances, reflecting that committee's belief that it's important to separate this role from the supervision function of C&A;
- Need to update Purpose and Procedures documents for Personnel Committee and Moses Brown School Board (to be done by those committees, with input from C&A);
- Difference in language used in F&P and P&P to describe PB's authority to act upon behalf of the YM between Annual Sessions (seems appropriate that P&P is more precise since it is updated more frequently);
- Concern that PB would lose continuity and institutional memory if it were a representative body rather than an appointed body;
- Lack of explicit acknowledgment that PB welcomes the participation of visitors in our meetings and discussions;
- Lack of language highlighting the worshipful nature of our meetings, with consideration of holding one another in prayer and joining one another in worship as we attend to business;
- Concern that we strengthen the structure of support for smaller MMs, recognizing that the health of the MMs is a primary factor in the health of the YM: Which group(s) or individual(s) have or should have specific care for this concern and provide a place for MMs to turn when struggling? Should PB take up this challenge, identifying PB members who will engage in intervisitation and attend to the vitality of the organization?
- Age and geographic diversity of PB membership, with appreciation for Nominating Committee's continuing efforts to encourage YAF participation; and
- Desire for alternative/more immediate ways for Friends from throughout the YM to communicate with each other, identifying needs and opportunities.

Friends approved removing Office Facilities Oversight from the list of committees under the care of PB and adding Memorial Minutes Committee, changing it from ad hoc status.

PB asks Memorial Minutes Committee to draft a Purpose and Procedures document for the Committee and bring it to PB for review.

PB asks Personnel Committee to review its Purpose and Procedures, incorporating language from the revised Personnel Manual to reflect the new staffing structure

PB requests that *Faith and Practice* Revision Committee change the word "exceptional" to "appropriate" in the text describing PB's role in recommending to the YM memorial minutes for publication.

PB reminds Coordinating and Advisory Committee (C&A) of the request (see Minute 10-81) that they bring to PB a report on the various recommendations for restructuring that have been heard and discussed in recent years.

PB Minute 11-24: Recommendations Regarding YM Governance Structure: Linda Jenkins then reviewed a document from Coordinating and Advisory (C&A) Committee

titled “Recommendations Regarding Yearly Meeting Governance and Structure” (provided as an advance document), drawing upon previous discussions and earlier proposals for restructuring; the proposal was drafted in response to the request by PB for C&A to provide a report on the various recommendations which had been discussed (Minutes 10-81 and 11-04). The Committee recommends a three-year experiment with a springtime mid-year gathering, building on the experience of the mid-year gathering in 2009 and on this year’s plans for a Day of Discernment. One key difference, however, is that this recommendation explicitly addresses the question of authority by proposing that the gathering be an open joint session of PB, YM Ministry & Counsel, and YM Finance Committee, which the broader YM community would be encouraged to attend. Due to PB’s role as the decision-making body between Sessions, such a gathering would be able to conduct some YM business. The Committee also recommends changing the structure of PB to include two types of members: those nominated and appointed by the YM and those named by MMs and QMs (similar to the current structure of YM Ministry & Counsel). If the experiment proves fruitful, the YM could then decide to transition to a new permanent structure that includes a role for an “Interim Session.”

A lively discussion ensued, covering a variety of concerns and reflections:

- PB, Ministry & Counsel, and Finance Committee can make a decision to meet jointly without any formal action by Sessions.
- *Faith and Practice* needs to have a clear description of governance structure and how the legally responsible body of NEYM is formed. Any change in governance structure should be included in the *F&P* revision.
- The Clerk of NEYM Ministry & Counsel Committee spoke of her trust in a representative body, speaking from her experience as clerk of a committee composed of MM representatives and at-large and ex-officio members.
- Will representatives of MMs and/or QMs have the same level of commitment to and understanding of the YM to effectively participate in conducting the business? How could we design a representative structure that protects and nurtures the institutional memory that provides the foundation for sound decision-making? The work of PB is very different from the work of Ministry & Counsel.
- A more representative PB structure might increase the engagement of MMs in the life of the YM, and it could provide a formative experience for MM representatives who have had less engagement with the YM.
- Could MMs be asked to appoint representatives to five-year terms, just like the YM appointees? Should QMs have a role in approving representatives appointed by MMs?
- We need to think carefully about the terminology: “interim” may not accurately or transparently communicate the function of the “Interim Meeting” or “Interim Session.” (Interim is sometimes interpreted as “temporary” or “short-term.”)
- We need to remember that the continuing legal entity for the YM must be clearly defined for banks and other institutions.

- We need to recognize that we are reaching for a vision of PB and the YM that we have not yet fully named. How do we embrace and articulate a vision for the PB that will inspire MMs and individuals to want to be part of it? We should seek a vision, policies and practices that move us in that direction.
- We need to maintain a concern for the growth and vitality of the YM at the center of these discussions. How do we create a structure that celebrates who we are – our powerful history – and strengthens our voice and witness in the world? How do we raise up the next Mary Dyer?

Friends approved the following minute:

The Yearly Meeting has appointed ad hoc committees and done much work over the past several years in looking at potential structural changes in order to simplify our structure, remove a burden from the Nominating Committee, and to enable the YM to better discern and enable Friends in doing the work of God. Recognizing that PB needs to be a representative body in the sense that we “represent the whole” and not in the sense that individual members are “representing someone else,” Friends affirmed an openness to having some members of PB appointed by the YM and some appointed by MMs, as well as renaming PB in a way that clarifies its role as the continuing legal decision-making body for the YM between Annual Sessions. We pray that such changes might further a vision of growth and increasing vitality for the Yearly Meeting.

Jan Hoffman, Holly Baldwin and Edward Baker will serve as an ad hoc committee to develop some concrete proposals that are brought back to PB for further consideration.

Friends encourage this ad hoc committee to include the proposal for a mid-year gathering within the scope of its work.

PB Minute 11-41: Recommendations Regarding YM Governance Structure: Jan Hoffman reported for the ad hoc committee created at the March meeting (PB Minute 11-24). Referring to the proposal provided in the advance documents (www.neym.org/permanentboard/NEYM-GovernanceProposal_2011-05-14.pdf), she reviewed some key points:

- The Committee intentionally separated out the things that should be described in a revised *Faith and Practice*, and therefore requiring approval by Sessions for inclusion in the revision, and those changes that would not need to be included in the revision.
- The terms “Representative Meeting” and “representative” have been included as “placeholders”, recognizing that the actual names will most likely emerge from lengthy discussion and discernment.
- Every Representative Meeting is a meeting of the YM.
- Every MM gets a copy of the agenda and the minutes, a practice that will help to strengthen their sense of connection with the YM.
- Because the gathering is open to anyone, there are three categories of participants: those appointed by YM Nominating Committee, those appointed as representatives by their MM, and individuals who feel led to participate in the business and life of the YM.

- There is a distinction between these gatherings for the conduct of business and a proposed “Day of Discernment,” during which no decisions are made. If we were to follow the practice of New York YM, the Day of Discernment might have two primary purposes: a) inviting Friends to report on how the Spirit is moving within their own MM, and b) listening for how the YM is being called.

The lengthy discussion that followed identified a wide range of questions, responses, ideas and concerns for further discernment:

- The new structure would replace Permanent Board with something that has a new name and an altered function and authority. It restructures the relationship between the YM and the MMs, providing more opportunities for MMs and individuals to be involved and to gather as a YM.
- The YM Nominating Committee would appoint people to 5-year terms, and while that would be the recommendation to MMs, each MM would be able to determine its own practice in appointing representatives. It was suggested that the YM Nominating Committee should be charged with appointing *at least* 15 people (3 in each year) but given the flexibility to appoint more if they discern a need.
- NEYM is the only YM within Friends General Conference that has a continuing body that is appointed rather than representative. In NYYM, the Representative Meetings are well-attended and have helped to build a culture in which MMs and volunteers seem to have a greater sense of ownership and responsibility for the YM. Having more business accomplished during the year could make August Sessions’ schedule more spacious, allowing more opportunity for deep discernment.
- The ad hoc committee’s proposal calls for a clerk and a recording clerk for Representative Meeting, but in NYYM, the various clerks of the YM also preside at Representative Meeting.
- While the new structure might facilitate the changes we want, we would still need to be intentional about the work of building community and improving the sense of connectedness between MMs and the YM.
- After the Clerk read the current *Faith and Practice* description of PB and read a portion of the ad hoc committee’s proposal with “Permanent Board” substituted for “Representative Meeting,” Friends found that we agree that PB is not a committee, but we are not in unity on whether every meeting of PB is a meeting of the YM.
- PB is not a continuing body because the YM appoints it, and PB is accountable to the YM. Having MMs name representatives and inviting those voices into the discernment gives the new structure greater weight, along with a power of discernment that PB does not have.
- Would people not appointed by YM Nominating Committee actually show up?
- At least one Friend expressed concern that the new structure, establishing a body with expanded authority to make decisions for the YM, presents the risk that a relatively small number of people could make a momentous decision that is counter to the wishes of the larger body. Others encouraged us to trust in the wisdom of those who would feel called to this work and to trust that they would heed the

guidance of the Spirit to hold decisions for the larger gathering when warranted – just as PB does now.

While Friends were unable to reach unity on this proposal, we agreed that we are ready to engage in a discussion of these ideas at Sessions, inviting the broader YM into our exploration of how the YM might achieve broader participation in the work of discernment and decision-making between Sessions. The Clerk will share the work we have already done within the framework of his report to Sessions, and he will invite others to participate in the creative process of envisioning what changes might be possible and in listening for how the Spirit is calling us.

PB Minute 11-82: Session on Governance Structure: Edward Baker reported on the session he held yesterday regarding possible changes in YM governance structure (see PB Minute 11-41). He reported that about 20 Friends attended, but they did not see a major problem with the current structure. While transparency and trust are key, those attending the discussion suggested that increased outreach from PB and regular reporting as possible solutions to those issues.

PB Minute 11-104: YM Governance Structure: Jackie Stillwell, Presiding Clerk, raised the question of how to continue the conversation from earlier this year about possible changes to the YM governance structure (see PB Minute 11-41). She began the discussion by reviewing the four goals proposed in the ad hoc committee's May report:

1. Increased clarity of roles so that Friends can better participate in the business of the Yearly Meeting. This would include a clear definition of the authority of the Permanent Board.
2. Increasing the ability of Monthly and Quarterly Meetings to participate in the communication and decision-making between Sessions as a body.
3. Reducing the numbers of Friends that must be nominated by the Nominating Committee and appointed by the Yearly Meeting to Yearly Meeting committees.
4. Providing opportunities to gather with little agenda to worship together both at Sessions and between Sessions.

She noted that these goals encompass both structure and process. Reflecting on a question that arose during the Sessions discussion group – “What are we trying to fix?” (see PB Minute 11-82) – she asked Friends to consider how we might share more broadly the concerns and goals put forward by the ad hoc committee in a way that can be readily understood by individuals and MMs and encourages participation in the YM throughout the year.

Several ideas arose during a lengthy discussion:

- Creation of a YM organizational handbook that is available on the website would help to make the YM's structure and processes more transparent and available. This has already been identified as a priority item for the work of the YM Secretary.
- Inviting MMs to wrestle with some of the questions and concerns that have been raised about governance structure; specific questions or queries (e.g., would they like the opportunity to appoint a representative to PB), along with a reporting mechanism, would help to guide the discussions and facilitate communication back to PB.

- Holly Baldwin and Susan Davies agreed to form an ad hoc group to continue thinking about engagement with MMs, and they invite other Friends to join them.
- Friends suggested allotting time on the January agenda to consider the possibility of changing the name of Permanent Board.
- The Clerk will write and send a summary of today's meeting to all MM clerks as a way to initiate enhanced communication between PB and MMs.

New England Yearly Meeting of Friends

Treasurer's Report
First Month 21, 2012
Prepared by Ed Mair

Summary

We have a deficit which is normal this time of year. Our expenses exceed our income. We have more of a deficit this year primary because of the costs of maintaining and selling the New England Friends Home. (See for example Budgets vs. Actuals expense accounts 5140 Legal Expenses and 5150 Liability Insurance). Upon the sale of the home, all expenses should be covered and we may even show a surplus, although perhaps not as much as Friends might wish for.

Individual (account 4010) income is \$3,909 less than last year while Monthly Meeting (account 4020) income is \$2,974 higher than in FY2011. Overall our income to date is \$111,433; our expenses are \$120,631 so we stand with a deficit of \$ 9,198.

Introduction

The bulk of the information in the report is in three tables, named "FY12 Balance Sheet", "FY12 and Previous Year" and "FY11 Budget vs. Actuals". These Tables will not show interest income or changes in fair market value until the end of the year.

Balance Sheet

The balance sheet table shows where we have our money and how we intend to use it

Our total assets are \$958,452 of which about \$615,681 are in the New England Yearly Meeting Pooled Funds (1075), about \$82,500 is due from Friends Home (1190), and about \$159,998 are in low risk certificates of deposit (account 1050), money market funds (account 1020), and checking accounts (account 1000). The low risk assets provide a mixture of security and liquidity relative to the more volatile pooled funds.

We have no significant liabilities (debts).

Our "equities", which we often refer to as "funds", indicate how we intend to use our assets. We have \$128,351 in Board designated funds (account 3600), \$470,044 in restricted funds (account 3800) and \$167,603 in revolving accounts (account 3700).

Our current working capital reserves are \$189,168. This working reserve represents about 20% of our total equity and 20% of our current assets. Our cash advances to the NEFH represent 8.6% of our assets.

FY2012 and Previous Year

This table compares where we are this year as compared to the last fiscal year.

Budget vs. Actual Summary FY12

This chart shows our income and expenses year to date relative to our annual budget for the whole year.

NEYM
Balance Sheet
As of January 13, 2012

	Total
ASSETS	
Current Assets	
Bank Accounts	
1000 Checking Accounts	
1005 TD Bank Checking	54,567.07
1010 Checking Northampton Coop	5,491.56
1011 DNU (deleted)	0.00
Total 1010 Checking Northampton Coop	\$ 5,491.56
1015 Bank of America - Checking	0.00
1040 Petty Cash	200.00
Total 1000 Checking Accounts	\$ 60,258.63
1020 Money Market Accounts	
1022 TD Bank MM \$#1	2,541.03
1025 Money Market Northampton Coop	38,036.17
1070 Bank of America - Money Market	0.00
Total 1020 Money Market Accounts	\$ 40,577.20
1050 Certificates of Deposits	
1051 TD Bank MM #2 CD	5,311.00
1052 CD'S Northampton Coop	53,850.99
1055 DNU (deleted)	0.00
1080 Bank of America - CD	0.00
Total 1050 Certificates of Deposits	\$ 59,161.99
Total Bank Accounts	\$ 159,997.82
Accounts Receivable	
1200 Accounts Receivable	
1210 SLOA AR Principal Interest	17,784.05
1215 SLOA Principal Non Interest	69,890.00
1220 SLOA Interest Receivable	5,167.35
1230 CD sales receivable	0.00
1275 Book Sales	2,069.38
1277 Postage	0.00
Total 1275 Book Sales	\$ 2,069.38
Total 1200 Accounts Receivable	\$ 94,910.78

Other Current Assets

1075 Pooled Funds	615,681.39
1100 Accrued Receivable	-283.96
1110 Due to/from Friends Camp	613.61
1112 Camp Disability	120.00
1114 Camp - Retirement	0.00
1115 Camp Loan	0.00
1116 Camp Mailings	0.00
1118 Camp - Umbrella Liability Insur	0.00
1119 Camp Funds in Transit	0.00
Total 1110 Due to/from Friends Camp	\$ 733.61
1120 Employee Advances	0.00
1130 Student Loan Principal Rec.	0.00
1132 Student Loan Principal Non Inte	0.00
1135 Student Loan Interest Rec.	0.00
1140 Due to/from Sessions	0.00
1150 Prepaid Expenses	4,912.14
1190 Misc due to/from	82,500.00
1499 Undeposited Funds	0.00
Total Other Current Assets	\$ 703,543.18

TOTAL ASSETS **\$ 958,451.78**

LIABILITIES AND EQUITY

Current Liabilities

Accounts Payable	
Accounts Payable	0.00
Total Accounts Payable	\$ 0.00

Other Current Liabilities

2010 Accrued Liabilities	2,491.04
2110 Federal Taxes	0.00
2120 State Taxes	0.00
2150 Health Insurance Premium	816.33
2155 Sect 125 Employee Withholding	1,179.63
2160 403B Retirement	0.00
Total Other Current Liabilities	\$ 4,487.00
Total Current Liabilities	\$ 4,487.00

Total Liabilities **\$ 4,487.00**

Equity

3500 Working Capital	189,168.41
3600 Board Designated Funds	0.00
3620 Faith & Practice Revision	34,897.99
3630 World Conference Travel	7,000.00
3650 Quasi-Endowment (Investments)	86,453.02
Total 3600 Board Designated Funds	\$ 128,351.01
3700 Revolving Accounts	
3705 Archives	4,345.58
3712 FUM Intervisitation	1,654.45
3714 Peace Tax Fund	9,365.45
3715 Peaceworker	1,784.36
3720 Prejudice & Poverty	1,512.14
3725 Puente de Amigos	3,838.55
3730 Suffering	4,939.42
3740 CE Pubs	0.00
3750 M & C Pubs	0.00
3755 Student Loan	137,192.61
3760 Young Friends Travel	2,970.67
3780 FCNL Pass through	0.00
Total 3700 Revolving Accounts	\$ 167,603.23
3800 Permanently Restricted Funds	
3802 Endowment Fund	0.00
38021 Unavailable	19,546.03
38022 Available	981.00
Total 3802 Endowment Fund	\$ 20,527.03
3804 Alice Needham	0.00
38041 Unavailable	14,794.19
38042 Available	797.00
Total 3804 Alice Needham	\$ 15,591.19
3806 Amy S. Hayden	0.00
38061 Unavailable	48,756.49
38062 Available	2,532.00
Total 3806 Amy S. Hayden	\$ 51,288.49
3808 Anna M. Brown	0.00
38081 Unavailable	28,350.28
38082 Available	1,404.00
Total 3808 Anna M. Brown	\$ 29,754.28
3810 Freedmen's	0.00
38101 Unavailable	105,502.86
38102 Available	21,987.43
Total 3810 Freedmen's	\$ 127,490.29
3812 FUM Foreign Missions	0.00
38121 Unavailable	39,872.56
38122 Available	2,149.00
Total 3812 FUM Foreign Missions	\$ 42,021.56

3814 FUM Home & Foreign	0.00
38141 Unavailable	5,582.51
38142 Available	300.00
Total 3814 FUM Home & Foreign	\$ 5,882.51
3816 FUM Ramallah	0.00
38161 Unavailable	50,416.53
38162 Available	2,717.00
Total 3816 FUM Ramallah	\$ 53,133.53
3818 Hanson/Hill	0.00
38181 Unavailable	25,556.95
38182 Available	1,306.00
Total 3818 Hanson/Hill	\$ 26,862.95
3820 J. G. Green	0.00
38201 Unavailable	0.00
38202 Available	0.00
Total 3820 J. G. Green	\$ 0.00
3822 L & M Binford	0.00
38221 Unavailable	0.00
38222 Available	0.00
Total 3822 L & M Binford	\$ 0.00
3824 Mosher Book & Tract	0.00
38241 Unavailable	54,765.25
38242 Available	2,742.00
Total 3824 Mosher Book & Tract	\$ 57,507.25
3826 Phillips/Purington/Hawkes	0.00
38261 Unavailable	21,470.14
38262 Available	1,209.00
Total 3826 Phillips/Purington/Hawkes	\$ 22,679.14
3828 Pittsfield/Varney	0.00
38281 Unavailable	6,088.66
38282 Available	300.00
Total 3828 Pittsfield/Varney	\$ 6,388.66
3830 Susan B. Kirby	0.00
38301 Unavailable	6,731.98
38302 Available	350.00
Total 3830 Susan B. Kirby	\$ 7,081.98
3832 West Falmouth Prep Mtg	0.00
38321 Unavailable	3,634.70
38322 Available	200.00
Total 3832 West Falmouth Prep Mtg	\$ 3,834.70
Total 3800 Permanently Restricted Funds	\$ 470,043.56
3900 Retained Earnings	7,997.26
Net Income	-9,198.69
Total Equity	\$ 953,964.78
TOTAL LIABILITIES AND EQUITY	\$ 958,451.78

YTD Comparison with Previous Year

October 1, 2011 - January 13, 2012

	Oct 1, 2011 - Jan 13, 2012	Total Oct 1, 2010 - Jan 13, 2011 (PY)	\$ Change
Income			
4010 Individual Contributions	25,845.31	29,754.05	(3,908.74)
4020 Monthly Meeting Contributions	64,152.68	61,178.66	2,974.02
4022 FUM MM Restricted Funds		180.00	(180.00)
4030 Organizations Contributions	5,100.02		5,100.02
4050 Interest and Dividend Income	32.39	525.71	(493.32)
4055 Student Loan Interest		90.32	(90.32)
4070 Books and other Items	197.60		197.60
4080 Retreat Program Fees	16,104.50	11,652.00	4,452.50
Total Income	\$ 111,432.50	\$ 103,380.74	\$ 8,051.76
Gross Profit	\$ 111,432.50	\$ 103,380.74	\$ 8,051.76
Expenses			
4000 Reconciliation Discrepancies	0.00		0.00
5000 Staff	76,374.56	79,090.13	(2,715.57)
5075 Undistributed Credit Card Charge	1,769.13		1,769.13
5100 General & Administration	18,722.41	11,959.52	6,762.89
5300 Travel & Conferences	5,990.76	3,625.33	2,365.43
6000 Programs	16,131.43	12,910.39	3,221.04
6140 Books and Other		500.00	(500.00)
6200 Benevolence		125.00	(125.00)
6600 Publications	1,642.90	1,121.35	521.55
Total Expenses	\$ 120,631.19	\$ 109,331.72	\$ 11,299.47
Net Operating Income	\$ (9,198.69)	\$ (5,950.98)	\$ (3,247.71)
Net Income	\$ (9,198.69)	\$ (5,950.98)	\$ (3,247.71)

NEYM
Budget vs. Actuals: NEYM - FY12
 October 2011 - September 2012

	Actual	Budget for Year	% of Budget
Income			
4010 Individual Contributions	25,845.31	110,000.00	23.50%
4020 Monthly Meeting Contributions	64,152.68	310,000.00	20.69%
4030 Organizations Contributions	5,100.02	2,200.00	231.82%
4050 Interest and Dividend Income	32.39	12,000.00	0.27%
4070 Books and other Items			
4072 Sales - Books	112.00	19,500.00	0.57%
4075 Sales -Other Items	77.76	500.00	15.55%
4076 Shipping/Postage	7.84		
Total 4070 Books and other Items	\$ 197.60	\$ 20,000.00	0.99%
4080 Retreat Program Fees	16,104.50	51,370.00	31.35%
4085 Sessions Program Fees		173,500.00	0.00%
Total Income	\$ 111,432.50	\$ 679,070.00	16.41%
Gross Profit	\$ 111,432.50	\$ 679,070.00	16.41%
Expenses			
5000 Staff			
5010 Salaries & Wages	50,944.74	228,000.00	22.34%
5037 Housing Allowance	6,000.00		
Total 5010 Salaries & Wages	\$ 56,944.74	\$ 228,000.00	24.98%
5020 Payroll Taxes	2,613.25	13,000.00	20.10%
5030 Benefits			
5033 Health Benefits	10,452.30	39,000.00	26.80%
5035 Retirements	4,917.66	20,000.00	24.59%
5040 Disability	436.97	1,131.00	38.64%
5045 Workers' Compensation	645.00	811.00	79.53%
Total 5030 Benefits	\$ 16,451.93	\$ 60,942.00	27.00%
5050 Spiritual Retreats	364.64	1,200.00	30.39%
Total 5000 Staff	\$ 76,374.56	\$ 303,142.00	25.19%
5075 Undistributed Credit Card Charge	1,769.13		
5100 General & Administration			
5110 Administration			
5120 Bank Expense	208.13	3,500.00	5.95%
5130 Contracted Services	1,529.70	6,000.00	25.50%
5140 Legal Services	4,141.80	1,000.00	414.18%
5150 Liability Insurance	4,526.00	3,500.00	129.31%
5160 Payroll Service	354.01	2,500.00	14.16%
5170 Recruiting Expense		1,000.00	0.00%
5180 Rent	4,675.00	9,350.00	50.00%
Total 5110 Administration	\$ 15,434.64	\$ 26,850.00	57.48%

5200 Office			
5220 Cleaning Services	66.00	150.00	44.00%
5230 Maint - Equip & Hardware		2,000.00	0.00%
5240 Postage	1,470.34	3,000.00	49.01%
5250 Office Equipment		2,000.00	0.00%
5260 Office Supplies	559.05	2,500.00	22.36%
5270 Printing & Copying		4,000.00	0.00%
5280 Software & Updates	246.13	1,250.00	19.69%
5290 Telephone	946.25	3,500.00	27.04%
Total 5200 Office	\$ 3,287.77	\$ 18,400.00	17.87%
Total 5100 General & Administration	\$ 18,722.41	\$ 45,250.00	41.38%

5300 Travel & Conferences			
5310 Travel - Committee	336.68	2,000.00	16.83%
5320 Travel - Clerk		3,000.00	0.00%
5330 Travel - Programs	365.97	1,000.00	36.60%
5335 Travel - Representatives Travel	2,467.20	6,500.00	37.96%
5350 Travel - Staff	2,820.91	11,000.00	25.64%
5360 Travel - Ministries		500.00	0.00%
Total 5300 Travel & Conferences	\$ 5,990.76	\$ 24,000.00	24.96%

6000 Programs			
6105 Honoraria - Speakers/Wkshp Ldrs	1,050.00	9,600.00	10.94%
6110 Sessions Room & Board		163,000.00	0.00%
6112 Retreats - Room & Board			
6114 Room Rental	6,619.00	20,000.00	33.10%
6150 Food Expense	4,275.74	10,000.00	42.76%
Total 6112 Retreats - Room & Board	\$ 10,894.74	\$ 30,000.00	36.32%
6125 Program Expenses			
6115 Equipment Rental		4,000.00	0.00%
6120 DNU	194.79		
6121 Supplies and Other Expenses	826.51	8,900.00	9.29%
6165 Pre-Sessions Expense		900.00	0.00%
Total 6125 Program Expenses	\$ 1,021.30	\$ 13,800.00	7.40%
6130 Committee Expenses - General	3,165.39	15,000.00	21.10%
6160 Support - Retreats & Sessions		1,000.00	0.00%
Total 6000 Programs	\$ 16,131.43	\$ 232,400.00	6.94%

6140 Books and Other			
6142 Books		10,000.00	0.00%
6145 Other Items for Sale		500.00	0.00%
6147 Consignment Sales		4,000.00	0.00%
Total 6140 Books and Other	\$	- \$	14,500.00 0.00%
6200 Benevolence			
6310 FGC		17,608.00	0.00%
6320 FUM		16,635.00	0.00%
6325 FWCC		7,206.00	0.00%
6328 Ramallah Friends School		100.00	0.00%
6330 Friends' Organizations			
6335 AFSC		300.00	0.00%
6340 FCNL		750.00	0.00%
6345 QEW		300.00	0.00%
6350 Friends Peace Teams		100.00	0.00%
6355 FWCC 3rd World Travel		500.00	0.00%
6360 QUNO		200.00	0.00%
Total 6330 Friends' Organizations	\$	- \$	2,150.00 0.00%
6575 Other Organizations		650.00	0.00%
6590 Ecumenical Organizations			
6592 State Council of Churches		4,000.00	0.00%
6594 NE Council of Churches		150.00	0.00%
6596 NECL		150.00	0.00%
6598 World Council of Churches		100.00	0.00%
Total 6590 Ecumenical Organizations	\$	- \$	4,400.00 0.00%
Total 6200 Benevolence	\$	- \$	48,749.00 0.00%
6600 Publications			
6610 Yearly Meeting Minute Book		5,500.00	0.00%
6620 New England Friend	1,642.90	5,000.00	32.86%
Total 6600 Publications	\$	1,642.90 \$	10,500.00 15.65%
Total Expenses	\$	120,631.19 \$	678,541.00 17.78%
Net Operating Income	\$	(9,198.69) \$	529.00
Net Income	\$	(9,198.69) \$	529.00

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