

Proposed Agenda for Permanent Board Meeting
1/29/22

Opening Worship

Welcome

Roll Call

Minutes for Approval

Noticing Patterns Report on January 8 Debrief

Presiding Clerk's Report

Acting Secretaries' Report

Friends Camp Committee Financial Handbook

NEYM Finance Committee Minute

Ministry Transition Team Report

Breakout Session

Nominating Committee Report

Update on Anti-Racism Consultation

Travel Minutes from Salem Quarter

Closing Worship

21-109: Opening Worship

Friends opened with a period of worship.

21-110: Roll Call

The recording clerk called the roll: (43 listed in participants)

Present: Leslie Manning, Permanent Board Clerk (PB Clerk), Susan Davies, Permanent Board Recording Clerk (PB Recording Clerk), Peter Bishop, Darcy Drayton, Hannah Zwirner Forsythe, Martin Zwirner Forsythe, Chris Gant, Joyce Taylor Gibson, Beth Hansen, Ian Harrington, Frances Lightsom, Ed Mair, Christopher McCandless, Jean McCandless, Bob O'Connor, Anna Raddochia, Carole Rein, John Reuthe, Aaron Sakulich, Martha Schwope, Sara Smith, Elizabeth Szatkowski, Will Taber, Bill Walkauskas, Diane Weinholtz, Donn Weinholtz, Morgan Wilson, Kathleen Wooten, Tom Vargo, Mary Zwirner;

Regrets or absent: Kimberly Allen, Travis Belcher, Deana Chase, Gina Nortonsmith

Ex-Officio: Jeremiah Dickinson (Ministry and Counsel Clerk), Scot Drysdale (Finance Clerk), Sarah Gant (Acting Secretary for Governance and Pastoral Care), Rebecca Leuchak (Sessions Clerk, Rising Clerk), Robert Murray (Treasurer), Bruce Neumann (Presiding Clerk), Nia Thomas (Acting Secretary for Programs and Administration), Elizabeth Reuthe (Secretary's Supervisor).

Visitors: Melody Brazo, Marion Dalton, Mey Hasbrook, Janet Hough, Becky Jones, Chris Jorgenson, Louanne MacDonald, Frederick Martin, LVM Shelton, Jackie Stillwell, Carolyn Stone, Pamela Therrien, Diana White, Honor Woodrow, John Wojtowicz, Kathy Olsen.

21-111: Approval of November 6, 2021 Minutes

FRIENDS APPROVED the minutes of November 6, 2021.

21-112: Report from Presiding Clerk, including a Sessions update

YM Clerk, Bruce Neuman reported that Sessions Planning is proceeding, with the hope and desire for in-person Sessions, but recognizing there have been positive aspects of virtual attendance via Zoom. Two years of planning Zoom-only sessions was draining for staff and, in the interim, YM has lost some of the usual momentum for planning based heavily on the previous year. The YM Clerk's report reflected the question: "What would NEYM Sessions look like if it was planned around (youth) - those who hold the future of our Society?"

The YM Clerk reported that he has been meeting with the Right Relationship Resource Group (RRR Group), supporting planning for distribution of the Letter of Apology. The

intention of the letter of apology is to begin “*to work toward right relationship with you and all of Creation,*” so the approach is to constantly reflect on how Friends' words and actions will be heard. We expect, then, after gathering information, to send the Apology with a cover letter which suggests that we would like to present the Apology in person, if a given tribe is interested and willing.

The RRR Group has developed a spreadsheet to track outreach to the tribes, and a list of Friends who are willing to personally present the Apology. If you wish to join the delegation then contact those on the RRR Group or see the YM website for how to participate. The YM Clerk expects to be ready to send out letters early in 2022.

Friends expressed appreciation to the Clerk and the RRR Group, understanding this is a complex undertaking that must be accomplished with great sensitivity.

21-113: Acting Secretaries' Report, including request for PB approval of transfer of funds to the Infrastructure Fund

Nia Thomas, Acting Secretary for Programs and Administration summarized the request: In minute [PB 20-11](#), at the recommendation of the Finance Committee, the Permanent Board created a new revolving fund to allow money to be set aside for larger infrastructure projects. Annual contributions to this fund are now included in the annual operating budget of the Yearly Meeting. The process for authorization is that the Yearly Meeting Secretary should bring a proposal to the Permanent Board for use of these funds, identifying the intended infrastructure purpose.

In the spring of 2021 PB approved moving \$20,000 into the Infrastructure Fund budget (for needed website, database and internal data tracking work). Since being initiated, despite working closely with consultants, there have been cost overruns. There is no “off the shelf” software to accommodate the complicated Sessions equalization options. The necessary work will be implemented in time for Sessions but the transfer of additional funds is required to complete the projects. Ultimately these updates will enable a more nimble and efficient tool for tracking, freeing a lot of staff time. During the period of clarifying questions much support for the request was offered, as well as concern to try to avoid cost overruns through more accurate projection of project costs, and to try to understand why they happen.

Kathleen Wooten, Bob O’Connor, and Frederick Martin offered to do a “look-back” to better understand the contractual process that resulted in the overrun.

FRIENDS APPROVED the expenditure

21-114: Treasurer's report (appended)

Robert Murray, YM Treasurer, presented the YM financial reports for Fiscal Year 2021 (October 1, 2020 to September 30, 2021).

The Sessions '21 actual vs operating budgets were considerably lower (better) than projected making this " a good year" and we ended the year with a small surplus. One example: the YM received almost \$10,000 from Friends Mutual Health Group due to their operating surplus for 2018 FMHG (insurance refund), which was transferred into the Infrastructure fund.

The Treasurer stated he thought last year might be financially bad but support from the federal government enabled YM to proceed without lowering our reserves. Previously, YM reserves had been below the recommended 20%. Now YM is in a good position with reserves above that figure, at 29%.

Friends accepted the report with gratitude and appreciation for its clarity and timeliness

21-115: Request for approval of Funding Guidelines (appended)

Robert Murray, YM Treasurer presented the Grant funding Guidelines for approval, reminding Friends these are guidelines, not laws. If/When exceptions present themselves at that time YM can think about why we need to make the exception, and whether the Guidelines need to be updated to incorporate the exception. PB clerk expressed appreciation to staff for their help assembling and managing the financial reports.

Friends Approved

21-116: Puente de Amigos Committee

Carolyn Stone, representing the Puente de Amigos committee reported that Cuba opened its borders December 15 creating an opportunity for NEYM Friends to visit. Cuba Friends are in desperate situations suffering from lack of food, fuel, and pandemic hardships. The Puente committee met with joy to quickly discern that a trip was doable for February 17-19, 2021. The Committee requests approval for a 10 day trip to include travelers: Mary Hopkins, Christel Jorgenson, Rebecca Leuchak, and Noah Merrill. It is customary for Friends who are traveling to Cuba to be asked to pay for as much of their travel as possible, after which to ask for support from their monthly meeting. There is also a Puente support fund to which Friends can contribute to support travel to Cuba. The PB Clerk asked for approval of the delegation. **Friends Approved**

Reports from two Working Groups under the care of Permanent Board:

21-117: Israel-Palestine WG (report appended)

Chris Jorgenson reported for the Israel-Palestine (I-P) working group. Members of the working group include Leslie Manning, Mimi Marstaller (Durham), Chris Jorgenson (Cambridge), Molly Cornell (West Falmouth), and Skip Schiel (Cambridge). Working group activities include developing the I-P resource page on the NEYM website; connecting people who share the I-P concern by maintaining a list of active people; sponsoring a YM-wide book group reading of “The Lemon Tree” by Sandy Tolan; engaging with MMs about requesting speakers.

Friends accepted the report

21-118: Noticing Patterns of Oppression and Faithfulness (report and appendices appended)

Melody Brazo reported for the Noticing Patterns of Oppression and Faithfulness working group (NPwg). The power of systems of Empire are incredibly strong- NPwg understands its charge but it is hard work. While the NPwg members have been invited by YM to hold the concern for noticing patterns of oppression and faithfulness we invite everyone to become part of this work. We have noticed that it is easier to notice patterns of *oppression*, than patterns of *faithfulness*. In the culture in which most of us live it is considered smart to “notice the flaws”. It is much more difficult to see faithfulness when it is being practiced. Perfectionism gets in the way of noticing faithfulness. Faithfulness is not perfect. The NPwg has provided a written report and appendices describing the work of the working group (appended).

We in NPwg, are not experts, we have a variety of members, with a variety of experience. The NPwg itself has work to do about how to support each other. We ask that you not think of us as the experts who are swooping in to show everyone how to do it.

Things that NPwg has noticed: The YM has no ongoing space for care of people who have been harmed. NPwg lifts up the incidences of harm- but there is no clear place to go for healing and care-taking when that happens.

The PB Clerk expressed thanks to NPwg

Friends accepted the report

21-119: Report from Nominating Committee

Jackie Stillwell, Clerk of YM Nominating Committee (YM NC) reported that today's report constitutes a trial of offering a 1st reading via email, due to practical and time constraints. PB members have received a first reading of names by email. Those names are being presented today for a second Reading.

The YM NC brings forward the following names.

Second reading, for approval:

For Legacy Gift committee - Megan Christopher- class of 2024.

Friends approved

For Legacy Gift committee - Karen Reixach from NYYM , now worshipping at Keene (NH)

Friends approved

For Faith and Practice Revision Committee - Margaret Hawthorne (Monadnock)

YM NC noted that she is a member of a meeting with another person already on Faith and Practice RC and F&P RC felt that is not a significant concern.

Friends approved

Resignations—Karen Sanchez-Eppler resigning from Integrated Nominating Committee

Jackie Stillwell noted that YM NC now has four immediate openings and four more will be up in August.

Following the report a member of NPwg lifted up YM NC's faithfulness by trying something different, following through, and keeping PB informed.

21-120: Informational Report from FGC Committee Representative (appended)

21-121: Update on recent Call to Ministry Gathering

Jeremiah Dickinson, YM Ministry and Counsel Clerk (M and C Clerk), reported on two YM sponsored gatherings, on May 8 and November 13, for the upbuilding of ministry and faithfulness. These gatherings over Zoom were well attended with moving messages received from the sponsored panel. Fruitful small group conversations enabled participants to share and expand upon their experience of what was offered by the

ministers who participated on the opening panel. Jeremiah expressed appreciation for the excellent support from Nia and Yearly Meeting staff. The next gathering will be April 9th, in hopes of being able to have in-person, and also Zoom participation. The expectation is for gathering in the Portland ME area, with the theme, “What is the relationship between monthly meetings and the minister?”

Regarding the role and function of Ministry and Counsel in NEYM, the M and C clerk YM set aside the traditional form of M&C for this two year experiment. Now we ask: “How is this working for you? What has been lost, what has been gained? How is the spiritual condition of the YM being held now?”

The M and C Clerk noted there will be a report from the Ministry Transition Team in January.

A NPwg working group member requested that there be a dedicated time for a group of people to come together to respond to the above questions. The M and C Clerk responded favorably to the suggestion.

Additionally NPwg members stated a need for trauma-informed care under the pastoral care function of the YM, to address trauma both from feeling invisible, and as an impact of the “Gotcha” type of criticizing messaging that occurs in the YM. Other Friends noted that beyond a formal, designated Ministry and Counsel of our tradition many people have been, and continue to hold the YM in an organic and attentive way.

21-122- PB Clerks announcements and closing comments

The PB clerk reported on the departure of the head of Moses Brown school –one third of the search committee is Quaker on the MB committee. We expect a report in January.

New business—a report from the FGC committee is appended to these minutes. NEYM has only one person serving. There are many immediate opportunities for service on the FGC committee.

General announcements:

Sarah Smith reported for Concord Friends Meeting that a new program is offered on “Quaker Basics. This is an online course that has attracted new inquiries from the general public.

In closing comments, one Friend expressed the opinion they feel they are othered by the term “the Dominant Culture” as used by NPwg. In this Friend’s experience, the

NPwg exhibits behaviors that result in suppression of conflict, and that the NPwg attempts to control the narrative. This Friend feels like this is an act of Empire.

21-121: Closing Worship

Friends closed with a period of worship.

**Report to Permanent Board
From the Presiding Clerk
January 29, 2022**

I've been thinking about joy lately. This came up repeatedly as the theme and speakers team reflected on our condition and what-we-need/where-are-we-going. After two years of pandemic, we need more joy! If, as we all are praying, we are able to meet in person this summer, I expect there will be great joy at being together and seeing beloved faces.

I think of joy as a moment of grace – a connection to the divine. And as with any instance of grace, we cannot predict or control when it happens, but by being open and expectant we increase the likelihood of the experience. Which has been very difficult of late, I'm sure I am not the only one who feels worn down by the pandemic and the surrounding issues. A couple of moments for me recently: a magnificent sunrise the other day which I would not have seen if I wasn't out walking the dog; stumbling on a public art project on a local trail – there were vines that had been woven to a 4' high version of the word "joy," along with 30 or more small stones with the word applied on, and a sign that said "take one" (see image below). The complete unexpectedness of this was a moment of joy. And tomorrow, I'm hoping to hold a little 5-day old bundle of joy.

Sessions Planning: There is not much to report about overall sessions planning. The Theme and Speakers team has been meeting regularly this month and I am hopeful of bringing some news to the meeting which is not ready by the due date for AdDocs.

Letter of Apology: The Right Relationship resource group has met regularly. We are working on finding addresses for as many tribes as possible, preparing a cover letter to go with the letter, and considering a retreat for those expecting to be part of a delegation to meet with tribes who invite us to do so. We are moving carefully with this work – while it is easy to get into an administrative mindset (got that address, check!, send the apology, check!) we are constantly reminded that we are making baby steps towards countering 400 years of egregious behavior of non-natives.

Letter to FUM Board: After a great deal of reflection, editing, and consultation with our FUM Board reps, I have sent a letter to the FUM Board, as requested by sessions, requesting a change to the language in the personnel policy which has been the source of much pain in New England for many years. You can read the letter [here](#). I received a reply from the clerk of the Board, acknowledging receipt of the letter. While he continues to find the situation challenging, he intended to call a meeting of the executive committee to consider how to respond. While I cannot expect this piece of correspondence to be the "thing" which produces a change, I do believe there is merit in clear statements which reflect our position.

Sessions Agenda: At this point, I have not heard of any substantive items coming to Sessions this year. While that will likely not remain true, perhaps our hope for less challenging agenda will come true.



Yearly Meeting Secretaries' Report to Permanent Board

January 2021

Informational Updates

Health and safety decisions regarding in-person NEYM events

Nia and Sarah continue to regularly check-in on health and safety decisions regarding in-person NEYM events, working with other staff and event planners to create written safety plans which outline the layers of prevention that will be used at the event, specify protocols, and clarify contingency plans. In this new era of the pandemic, there are additional areas that we now know we need to include in our safety plans: specifications around types of masks used, protocols for participants who have had Covid in recent weeks or months but are no longer infectious, and requirements related to booster shots for those who are eligible.

Since our last report, there has been one NEYM-sponsored in person event: a small 3-hour teen meet-up, which was outdoors except for bathroom breaks and adults prepping snacks and cocoa in the kitchen. From this event, we learned that (1) in these times, even a small, short, simple, relatively low-risk gathering requires thoughtful planning, and (2) in these times, even a small, short, simple gathering can bring big joy and meaningful connection for participants, especially young people, many of whom have struggled with the isolation and physical separation of the pandemic.

Looking forward, we are planning for both a small in-person "Be Like Yeast!" training, the Young Friends Midwinter retreat, which has been postponed due to the Omicron Covid surge, the spring Spiritual Life & Ministry gathering which we hope to be able to offer as a hybrid event (participants choose between in-person or Zoom) and, of course, for Sessions. We continue to be grateful to Friends with public health experience who have shared trusted resources with us as well as to participants and parents of participants who have been responsive and honest with feedback on potential plans.

Preparing a proposal to increase youth & family participation at Sessions

At the April 2 Permanent Board meeting, I (Nia) hope to bring forward a proposal for all children and youth to participate in Sessions free-of-charge this year, borrowing if necessary from the unrestricted reserves to cover direct losses (initial estimates put this amount at under \$20,000). I have explored this idea initially with Sessions planners, Coordinating & Advisory, and staff, and have gotten positive responses as well as helpful suggestions on where more detailed planning will be needed to take this step in a way that is fiscally responsible.

Why would NEYM do this? For many, the last two years of the pandemic have placed particular strain on children, youth, and families' participation in Quaker activities. Many of our families and youth are less engaged than they were in 2019, and much of the momentum and critical mass that has sustained participation in our youth programs at Sessions has decreased. As we look toward finally being able to gather at Castleton again, it is critical that we offer Sessions in a way that is as compelling and accessible to families and youth as possible. For many families, this year will be a time of setting new routines and choosing how (or if) to re-engage. Nothing says "please just come, we want you here" more than offering for children and youth to attend for free (meaning, with a suggested fee of \$0). I believe that by making this bold investment in the multigenerational community we yearn to nurture, we would demonstrate not only to families, but also to local meetings, and donors that we are willing to put serious resources forward in support of our vision.

In this time of preparing a formal proposal, I would love to hear from you: What questions does this idea bring up for you? What excites you about it? What makes you nervous or hesitant? What isn't clear to you? How do you think this shift would impact the way you approach pay-as-led or you/your meetings' contribution toward Sessions equalization?

Forms of Service Mapping

As you may have seen previewed in our last report, we have been working with others from the Nominating Committee to recreate a living resource called the ["Forms of Service Map"](#). The chart outlines each form of service within NEYM (Standing Committee, Working Group, etc.), why it exists, how members are called to service and naming how long they serve, what the group's foundational documents are (Purpose Procedure and Composition or Charge, etc.) and who it reports to, when and how. We've heard it remarked before that not all our groups and committees are "the same type of critter", not all need the same sort of format, support, or accountability to thrive and be of service. We hope the map will be a resource to NEYM as we envision new structures and ways of collaborating. A number of our current committees and groups are in a period of reflection and transition and not all "fit" the specifications of this map right now. We imagine that as we continue to experiment and learn, both the way we name and frame our service groups and this map will evolve to continue to reflect our best thinking and most recent experience.

Search Update: Children and Families Ministry Coordinator

The Yearly Meeting Secretary will call the search committee together soon after his return from sabbatical in mid-February. In addition to the Secretary, the search committee consists of: Karen Sanchez-Eppler (Northampton), a member of the Youth Ministries Committee; Kristin Wilson (Framingham); Quinn Nortonsmith (Northampton) and Anna Lindo (Framingham). In inviting people to this work, Nia and Sarah sought Friends who could listen for and respond to emerging needs among children, youth, families and their local Quaker meetings. While this

committee is limited in the geographical diversity it represents, we felt clear in composing the committee that a diversity of experiences with the youth programs of NEYM as well as generational diversity (specifically, including people who have been participants in our youth programs as well as people who are parents of participants) was our priority.

We have posted the [job description](#) over the past several months in the NEYM Newsletter & Friends Camp newsletter as well as via our social media channels, with Friends Journal (online), Friends General Conference, Friends United Meeting, Quaker colleges, and on Idealist.org. The application deadline is 15 February, so there remains time for word of mouth encouragement too! At this writing, there are eight submitted applications, with indication of interest from a few additional individuals.

Care and concern for local meetings

This will be Sarah's final report to Permanent Board as Acting Secretary for Governance and Pastoral Care. Her hope is that reflection on one aspect of this work will be of value to the Body.

A significant portion of my time, and certainly the greatest spiritual weight of my work, is care and accompaniment of monthly meetings as they face challenging issues. I listen. I reflect back what I hear. I offer resources. Sometimes the invitation is more active, to be part of a group, typically arising out of Ministry & Counsel, planning a Listening Session or a Threshing Session. Sometimes, I am asked to facilitate these gatherings, such that all members of the meeting and M&C can participate more freely and fully.

The resources I offer are most often NEYM documents – chapters or sections from the work of the Faith & Practice Revision Committee and Sessions minutes. Sometimes, I offer resources from other yearly meetings and Quaker bodies. Importantly, I connect monthly meetings to each other. Yes, other monthly meetings have wrestled with the challenges of beloved Friends and attenders who have become disorderly and distracting to the community. Yes, other monthly meetings are wrestling with the significant question: “How are we one Body when we have a diversity of experiences, perspectives, needs and wants, and - now - a variety of ways to gather?” Yes, other monthly meetings have wrestled with aging membership ...commitments that distract from service to the meeting...how children are served and included in the life of the meeting...how to mourn loss while being fully open to what is breaking into the Now. How do we honor both our belief in continuing revelation and our commitment to long-held traditions that have served us well?

In these visits, I re-mind meetings that they are not alone. I re-mind meetings that every meeting community is unique, with its own particular context and way that Spirit moves among them. I am aware of the creative tension of this message: you are not alone AND you are utterly unique. Meetings need to find *their* right way through challenging discernment. I am easy with this creative tension; it may well be Quakerism's greatest strength.

It is the meeting's unique and particular journey together – inclusive of a diverse and sometimes even divisive membership – that, itself, offers the possibility of true communion and spiritual growth. No matter the issue, finding a path forward (or even naming a time to pause and rest) together, is what builds and sustains community. Love growing across differences is far more important than any particular decision. Spiritual growth is in the journey – finding communion and Love – not in the destination.

Meetings are not alone, and I am not either. Beyond my firm faith and the disciplines that sustain it, increasingly I do this work of accompaniment with Elders. Elders hold me. Elders guide me. Elders re-mind me that the less “me” there is in any moment, the more space there is for the Guide. Accountability. The practice of eldering is growing among us, as are other supports for the spiritual strength of monthly meetings. Through these forms – some old, some emerging – we are building a community of practice as we serve each other, in service to growing spiritual life and faithfulness.

I am humbled in this work, and deeply grateful to have been invited to serve you in this way. You, dear Friends, are my blessing. Thank you for your invitation, your trust, and your faith.

Respectfully submitted,

Sarah Gant, Acting Secretary for Governance & Pastoral Care
sarahgant@neym.org

Nia Thomas, Acting Secretary for Programs & Administration
nia@neym.org

Forms of Service Map

Form	Exists to	Lifespan	Membership	Grounding Documents	Reports to
Standing Committee	Do a job/complete a set of tasks that need to be done regularly on behalf of the Yearly Meeting	Longer term, with review at least every 3 years	Nominated by Nominating Committee, approved by Yearly Meeting	Purposes, Procedure and Composition (approved by Sessions)	Yearly Meeting
Working Group	Do a discrete project or conduct research to write a specific report or proposal.	Less than 1 year	Nominated by PB Clerk, approved by PB	PB approved charge, on WG template	Permanent Board
Resource Group	Serve as a resource to local meetings or other groups of Friends; provides expertise, guidance, accompaniment; May also track and periodically report on trends/areas of need	Variable (with ongoing check-in's on if the work is still needed in this form)	Most recently, these groups have been appointed by the PB Clerk in consultation with others	A charge approved by the appointing body. Often also a communications plan for how to effectively share resources.	Permanent Board
Team	Regularly bringing together Friends working on a shared area of work for discussion and coordination	Variable	Self-forming	May use self-created Areas of Focus, recurring reflection questions, or other such document to stay focused	Not accountable to outside group (as a group)
Hosts & Elders for Gatherings	Plan and host high quality gatherings which connect Friends in meaningful ways and ultimately enrich local meetings	The role may exist as long as this type of gathering is needed, individuals may serve for as short as 6 months (care for one gathering) or for multiple years (multiple gatherings)	TBD	Approved charge	Yearly Meeting

Mutual Support Space/Group	Provide support to participants around a shared experience	Variable	Open/self-defined; potentially on a drop-in basis	May use self-created covenant/group agreements to establish trust within the group/space	Not accountable to outside group
Peer Circle/Circle of Practice	Help Friends learn, and grow in their practice in particular areas of focus. Share best practices, case studies, trends, and resources.	Variable	Open/self-defined; potentially on a drop-in basis	Invitation from whoever is hosting/calling the circle together	Not accountable to outside group

Reflection questions to use when identifying the best form for a purpose or group:

1. If a group already exists, but its form is unclear: What is the group's intended purpose?
2. If a group does not yet exist: What unmet need are we seeking to address by inviting a group of people into collaborative service?
3. Is this group/unmet need primarily about serving the whole or supporting the members of the group?
4. Will external guidance, accountability, and review increase this group's ability to be effective in their service?
5. Is this group's function or purpose something that we expect will need to be fulfilled in more or less the same way for at least three years?
6. Is self-appointment appropriate for this group?
7. If not self-appointed: Will the benefit outweigh the effort it takes to constitute and orient this group?

NEYM
Website, database, and Sessions online registration payment integration expenses
 January 1, 2012 - January 1, 2022

This report shows our expenses for online ("cloud" / internet-based) computing systems. There are two basic groupings:

1. Maintenance: Each year has budgeted (Operating) expense for ongoing maintenance - generally coding/programming by consulting software development professionals - shown in the "Maintenance" column. This is now categorized in 5130:Admin:Contracted Services. In the past five years, such online maintenance has made up between one-sixth and two-thirds of the Contracted Services budget, with that budget line varying depending on plans for unrelated non-computer projects. In FY2021 online maintenance was about one-third of the Contracted Services budget of \$30,900.
2. Infrastructure: In this 10-year period we have pursued three multi-year projects to expand our online capacity: (1) creating the ability to register online for Sessions, and pay and donate with credit cards online; (2) expanding our website presence on the internet; and (3) restructuring the registration & payment/donation system to reduce maintenance costs and administrative time and add flexibility. These multi-year projects, and their related funding sources, are outlined in boxes.

The FY2021-2022 project is to "rebuild the online registration system for Sessions, and to establish and integrate a new credit card payment processor and payment gateway for NEYM." (PB minute 21-5 January 2021) Its two components are designed to reduce two sets of costs:

1. The Secretary's January '21 request explained that "the current system requires costly annual updates and creates duplication of records." The cost of these extra annual updates in FY17-19 can be seen in the "Description" column, between \$2500-\$3200/year. (This includes only payments to contractors for website code updates, not salaried staff time spent on database cleanup.)
2. The Secretary's January '21 request also included the need to change payment processors "due to ongoing costs" and other issues. FY21 maintenance included \$8300 of required upgrades for this processor, and a similarly-sized upgrade would have been required in June of 2022 if we had remained with that processor.

The Secretary's January '21 request estimated that \$40,000 might be needed for the project. In December '21 we requested additional funding as the estimates had increased; however, based on work billed through January 5th it appears that final costs may be only \$8500 - \$15,700 above the initial estimate, lower than the \$25,000 additional requested in December.

	Description, notes	Maintenance of website & database -- from Operating budget	Infrastructure from Infrastructure Fund or Continuing Projects Fund	Total expense by fiscal year	Funding source notes
FY 2012	At this time, Sessions registration was only possible by paper mail or by phone to the Registrar. Website was smaller and out-of-date. Bear in mind that original cost of creating this system is not shown; FMP maintenance & registrar pay FY2011 was \$12,074. FileMaker Pro maintenance & Registrar pay.	5,815		5,815	
FY 2013	FileMaker Pro maintenance & Registrar pay	6,778		6,778	
FY 2014	New website \$5023, new database design & website integration \$23,760, web maintenance & Registrar pay \$4331. Note that Jeff Hipp, NEYM Communications Director, spent much salaried time building new website; \$5023 was only for contracting out certain parts.	4,331	28,783	33,114	\$10,000 OBBF grant for development of new database, received summer FY2013
FY 2015	Finish new database-website integration project \$6902; website maintenance & Registrar pay \$3702	3,702	6,903	10,604	
FY 2016	Database maintenance and Registrar pay	4,075		4,075	
FY 2017	Website maintenance \$6000, database maintenance \$9365; registrar pay; changes in Sessions offerings and policies require re-coding of registration webpages-database integration \$3228	17,365	-	17,365	

FY 2018	Website of 2014 harder to update than expected (note high FY17 maintenance cost); staff & committees request better ease-of-use, cleaner design. New website \$21,600 (stage 1); maintain old website \$6,500 & database \$7,077; new changes in Sessions offerings and policies require new re-coding of registration webpages & database integration \$2570	18,148	21,600	39,748	\$40,000 designated from reserves for new website by PB 2018
FY 2019	New changes in Sessions for 2019 again require re-coding of registration webpages/database \$3103; Finish new website \$18,400	8,208	18,400	26,608	
FY 2020	Website service contract \$3900; add search & podcast features to website \$2600, database maintenance incl \$8300 for unexpected required upgrade to Chargent payment processing code; switching Sessions registration website to online format \$998	22,550	-	22,550	
FY 2021	New Sessions registration site & database payment integration - begin project. One goal is to reduce/remove need for the expensive registration system maintenance noted in FY17-19.	9,043	8,100	17,143	\$20,000 desig. by PB 21-05 for online registration rebuild \$14,721 saved in Infrastructure Fund
FY 2022 YTD (Oct-Dec CY2021)	New Sessions registration site & database payment integration - actual YTD	8,310	21,753	30,063	\$25,000 designated by PB Dec 2021 \$5000 more saved to Infrastr. Fund from Operating budget
FY2022 remaining (expected, based on contracts and percentage of work completed):					
	Webpages & payment processor integration for Sessions registration (range)		5,850 - 13,050		
	Database integration for Sessions registration		12,825		
	Total expense for project FY21-22 (range based on actual + expected):		48,528 - 55,728		
	22:				64,721

Note:

– The report does NOT include computer hardware, which is Operating budget 5250 Office Equipment; or subscription/license fees for the database & related Sessions payment processors, website server/hosting, or software/applications, which are categorized as Operating budget 5280 Office: Software expense.

Report compiled from Quickbooks transactions and commentary written by Frederick Martin 1/20/2022.
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New England Yearly Meeting of Friends Friends Camp Financial Handbook

January 6, 2022

Approved by Friends Camp Committee January 22, 2022

Approved by NEYM Permanent Board <Date>

This handbook was developed by the Friends Camp Finance Sub-Committee in 2020-2022. Members included Robb Spivey (Camp Treasurer and Camp Finance Committee Clerk), Deirdre McClure, Kate Monahan, Sam Gant, John Reuthe (Camp Committee Clerk, ex-officio), and Anna Hopkins (Camp Director, ex-officio).

The master copy of the current version of this handbook will be maintained in the Friends Camp digital files and forwarded to NEYM to be posted on the NEYM web site.

Matters of procedure may be amended at any time through approval of the Friends Camp Committee. Amendments concerning matters of policy must be approved by both the Friends Camp Committee and the NEYM Permanent Board.

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1. Introduction

Friends Camp, located in South China, Maine, is an overnight summer camp offering programs for children and teens ages seven through seventeen. It operates as a semi-autonomous arm of the New England Yearly Meeting of Friends (NEYM) and is guided by a Friends Camp Committee. Programs are created and run by a full-time Camp Director, who manages both year-round and seasonal employees. The Camp Director reports to the Camp Committee. The Camp Committee, in turn, is responsible to NEYM for the stewardship of the Camp – both its programs and its physical plant.

A Friends Camp Governance Report has been developed and adopted by NEYM that sets overall expectations and controls regarding the Camp. Chapter 7 of that document addresses certain matters related to budgeting, financial reporting and fiscal controls. It is reproduced here in Appendix 1.

The purpose of this handbook is to augment the Governance Report, providing more detail concerning financial-related procedures and controls for Camp operations. It includes both policies and procedures. This is a living document and is expected to be updated and revised as more experience is gained. Procedural and detail changes can be made at any time and approved by the Camp Committee; policy changes will be approved by NEYM Permanent Board as appropriate.

There is also a separate manual, the Bookkeeping Handbook, kept in the Friends Camp financial files, frequently updated by the Camp Director in consultation with the Camp Treasurer, which addresses specific bookkeeping procedures. The Camp Director, Camp Treasurer, and Camp Committee Clerk have access to the Friends Camp digital financial files, and additional access can be granted as needed.

2. Financial Overview

2.1. Fiscal Year

The fiscal year for Friends Camp runs from October 1 through September 30.

2.2. Accounting System

Friends Camp reports its financial activities using the accrual method. Accordingly, the values of plant assets are reported and depreciated over time. Accounts receivable and accounts payable are reported at the time formal financial statements are issued.

This is a marked change from the near past, in which the Camp operated on a so-called modified cash basis, and from the more distant past, when the Camp operated strictly on a cash basis.

The Camp is striving to bring its reporting into conformance with Generally Accepted Accounting Principles (GAAP) standards as much as practicable. This is an on-going process, which has resulted in an evolution of reporting formats. The goal is to establish a stable configuration of financial statements, allowing for direct comparisons of fiscal activities and positions from one year to the next.

3. Financial Organization Components

Seven individuals and groups are collectively responsible for the Friends Camp financials. These groups, listed below, work together under the umbrella of the all-volunteer Friends Camp Committee in order to ensure the sustainability and integrity of the Camp's finances.

- Camp Director
- Camp Treasurer
- Consulting Accountant
- Finance Sub-Committee
- Development Sub-Committee
- Buildings and Grounds Sub-Committee
- Accounting Firm Responsible for Triennial Financial Review

3.1. Camp Director

Financial responsibilities of the Camp Director include:

- Preparation, in consultation with the Camp Treasurer, of the annual proposed Camp operating and capital budgets
- Regular reporting on financial standing throughout the fiscal year to stakeholders including Camp Committee Clerk, Camp Treasurer, NEYM Finance Committee Clerk, and NEYM General Secretary
- Calculation of proposed Camp tuition rates
- Calculation of pay scales for all additional Camp staff
- Fundraising, in consultation with the development committee, for both operations and capital projects
- Identification of potential grant sources and preparation of grant proposals
- Maintenance of database of camper fees received and due
- Processing incoming payments
- Authorizing and processing outgoing payments, including payroll, and signing checks.
- Entering transactions in the Camp's accounting software

The Camp Director may delegate certain day-to-day bookkeeping chores to an Assistant Director or to a supervised Office Manager.

3.2. Camp Treasurer

The overall responsibilities of the volunteer Camp Treasurer are outlined in the Friends Camp Governance Report. The Camp Treasurer is appointed by the Camp Committee and is supervised by Camp Committee Clerk.

In addition, the Camp Treasurer:

- Consults with the Camp Director, as requested, on financial procedural matters
- Is responsible, in consultation with the Camp Director, for the organization of the chart of accounts
- Is responsible for producing financial reports

- Reviews accounting system entries to ensure they are appropriate and correctly allocated to the proper accounts prior to any formal financial reporting
- Prepares the annual financial reports and transmits these to Permanent Board and to the NEYM Operating Division for publication upon acceptance by the Camp Committee
- Coordinates the triennial independent accounting review

3.3. Consulting Accountant

A paid professional accountant, as selected by the Camp Director and Camp Treasurer, is retained for the following duties:

- Monthly reconciliation of the Camp's checking and savings account statements
- Preparation of the annual depreciation schedules
- Consultation concerning any accounting matters which may arise that are beyond the expertise of the Camp Director and Camp Treasurer.

Having the Consulting Accountant reconcile the bank statements provides an additional comfort level of having at least a cursory timely and independent review of bookkeeping entries.

The Consulting Accountant is granted access to the accounting software and permission to make any necessary correcting entries. They will report any such changes to the Camp Director and Camp Treasurer.

See Appendix 2 for specific duties of the Consulting Accountant.

3.4. Finance Sub-Committee

The Camp Finance Sub-Committee, clerked by the Camp Treasurer, provides consultation and support to the Camp Director and Camp Treasurer concerning the financial policies and structure of the Camp.

The Finance Sub-Committee reviews, revises as necessary, and approves the proposed annual operating and capital budgets before they are presented to the full Camp Committee for action.

As clerk of the Finance Sub-Committee, the Camp Treasurer is responsible for forwarding minutes of Finance Sub-Committee meetings to the clerk of the Camp Committee.

3.5. Development Sub-Committee

The Camp Development Sub-Committee, in coordination with the Camp Director, is charged with identifying and pursuing financial support for the Camp outside of camper fees and rental groups, as necessary to maintain the financial health of the Camp.

The Camp Director and Development Sub-committee working together are authorized to conduct fundraising for operations and projects approved by the Friends Camp Committee specifically related to the business of Friends Camp. Whenever possible, care should be taken to foster collaboration between Friends Camp and the NEYM Operating Division when initiating new fundraising drives.

3.6. Buildings and Grounds Sub-Committee

An overview of the Camp Buildings and Grounds Sub-Committee is stated in the Friends Camp Governance Report.

The Buildings and Grounds Sub-Committee assists the Camp Director in identifying short-term repair needs, the costs of which are covered by the annual operating budget.

In support of the annual budget process, the Buildings and Grounds Sub-Committee, in consultation with the Camp Director, also prepares a three- to five-year plan of proposed capital improvement projects, prioritized by need, with estimated costing for each. The Camp Director, in consultation with the Camp Treasurer, prepares a proposed annual capital budget, determining which of the priorities can be realistically funded that year, and identifying anticipated sources of funding.

4. Balance Sheet Accounts

Following is a summary of the various accounts reported on the annual statement of financial position, along with controls which have been implemented.

4.1. Assets

On behalf of NEYM, Friends Camp manages a variety of assets related to the operation of the Camp. This section presents the various classes of assets and applicable policies.

4.1.1. Current Assets

Current assets may include:

- Checking accounts. Used for day-to-day deposits and withdrawals.
- Savings and money market accounts. Used for holding cash not needed in the short-term, in order to realize a better return
- Certificates of deposit. Used for holding cash not needed for the duration of the term of the certificate
- Petty cash. Kept at the office during the summer and used for minor purchases. Unused amounts are returned to the checking account at the end of the Camp season
- Accounts receivable. Used to track obligations due the Camp, not yet received
- Short-term investment fund accounts – see "Investment Accounts" below

4.1.1.1. Account Signers

Each year the NEYM Finance Committee presents to Sessions a bank resolutions minute for approval. This minute includes four standard items related to the Camp for the ensuing year:

- Appointment of the Camp Treasurer
- Authorization of the Camp Director and the Camp Treasurer to open and close bank accounts in the name of Friends Camp
- Authorization of the Camp Director, the Camp Treasurer and the Camp Clerk as individual signers for the Camp bank accounts
- Requirement of signatures from two of the three authorized signers for checks in excess of \$10,000

This minute can be presented to banks as needed to verify the authority to open and close accounts in the name of Friends Camp and to sign checks.

Approval of this financial handbook by Permanent Board grants authorized Friends Camp account signers the authority individually to make electronic payments of expenses in excess of \$10,000, provided the payments fall within budgetary constraints.

Transfers between Camp bank accounts or to an account of the NEYM Operating Division may be made at any time without a dollar limit by any single authorized Camp signer.

It is incumbent upon any authorized check signer to verify an expense falls within the limits of the approved operating or capital budget before issuing a check or making an electronic payment.

The Friends Camp Assistant Director and Office Manager are not authorized to sign checks or transfer funds. They may make electronic payments under direct instruction from the Camp Director. Payments over \$10,000 need separate written authorization from the Camp Director.

4.1.2. Long-term Assets

4.1.2.1. Long-term Investment Fund Accounts

See "Investment Accounts" below.

4.1.2.2. Land

The land utilized for the Camp's programs comprises numerous parcels, acquired at various times. The land is titled in the name of NEYM and managed by the Friends Camp Committee. For the bulk of the land, there are no records of the acquisition cost. Those parcels are carried on the books at the value assessed by the Town of China. The amount is updated whenever the Town conducts a revaluation. This is an intentional departure from GAAP, which would require the land to be valued on the books at acquisition cost. Applying a valuation based only on the acquisition cost records available would result in an extreme underreporting of the cost basis. The Camp Committee has determined it is in the interest of the Camp to report a more realistic view of the value of the land in its care.

Land is not depreciated.

The Camp Committee is not permitted to buy or sell land, to accept the gift of land, or to mortgage property without the approval of NEYM.

4.1.2.3. Land Improvements

Improvements may be made to the Camp's (NEYM's) land holdings in accordance with a capital improvement plan approved by the Camp Committee. Land holdings include not only land titled in the name of NEYM, but land of others in which NEYM has legal rights, such as the private road leading from U.S. Route 202 to the Camp's waterfront property.

Land improvements are depreciated in accordance with an itemized depreciation schedule prepared by the Camp's Consulting Accountant.

4.1.2.4. Buildings

The Camp Committee is responsible for the maintenance of the many buildings used for the programs of the Camp. Buildings are constructed, refurbished and removed, in accordance with a capital improvement plan approved by the Camp Committee, as necessary to meet the operational needs of the Camp.

The Camp Committee has the authority to make decisions concerning the construction, maintenance, and modification of buildings on the Camp property. The Camp Committee likewise has the authority to make decisions concerning the removal of buildings no longer useful to its purposes, with the exception of the meeting house. Any changes to the integrity of the meeting house or a decision to remove it would require the approval of Permanent Board.

There are no records of the original cost for many of the buildings. These buildings are carried on the books at value assessed by the Town of China for the reasons stated above for land.

Buildings are depreciated in accordance with an itemized depreciation schedule prepared by the Camp's Consulting Accountant.

4.1.2.5. Furniture, Fixtures and Equipment

The Camp acquires and maintains furniture, fixtures and equipment (FFE) necessary for its operations, in accordance with a capital improvement plan approved by the Camp Committee, ranging from water filtration equipment to a commercial dishwasher to a tractor. The Camp Committee has the authority to make decisions concerning the acquisition and disposal of FFE assets.

The Camp considers only outlays over \$1,000 per item as capital expenditures. This threshold, although arbitrary, has been established to balance simplicity in bookkeeping with tracking valuable assets over time. The threshold could be adjusted in the future.

FFE items are depreciated in accordance with an itemized depreciation schedule prepared by the Camp's Consulting Accountant.

4.1.2.6. Vehicles

Vehicles may be acquired in accordance with a capital improvement plan approved by the Camp Committee.

Vehicles are depreciated in accordance with an itemized depreciation schedule prepared by the Camp's Consulting Accountant.

4.1.3. Investment Accounts

With the approval of the Friends Camp Committee, the Camp Treasurer may open and close uninsured, professionally managed fund accounts for the investment of restricted funds and of cash reserves in excess of current operational needs, for the purpose of realizing a better return. Transfers between such investment accounts and Camp bank accounts may be made at any time without a dollar limit by any single authorized Camp signer, in accordance with financial needs and any restrictions placed on said investment accounts.

The Camp Treasurer will endeavor to identify and propose investment vehicles which will apply the Camp's assets as much as possible in accordance with Quaker principles.

4.2. Liabilities

Liability accounts are used to track obligations of the Camp, not yet paid. Note that unapplied camper tuition receipts are booked as a liability if they carry over beyond the end of the fiscal year or if a formal financial statement is produced before the end of the fiscal year.

4.2.1. Short-term Liabilities

These are generally minimal. They include such obligations such as tax collected on lodging rentals and on the sale of merchandise, payable to the State of Maine, which are resolved through quarterly reporting and remittance. Short-term liabilities are a normal occurrence in the conduct of business. They are approved and managed by the Camp Director.

4.2.2. Long-term Liabilities

Long-term liabilities are ones that are expected to carry over more than a year. Examples of long-term liabilities may include mortgages on land or buildings, or long-term loans.

The incurrence of any long-term liability must be approved in advance by the Camp Committee.

4.3. Net Assets

Net assets include:

- Unrestricted net assets. These are the retained earnings the Camp has accumulated which are free from any donor or board restrictions on use. They include both liquid assets (e.g. bank accounts) and non-liquid assets (e.g. long-term investments and plant assets).
- Restricted net assets. These are assets (funds) held by the Camp, the uses of which have been restricted to specific purposes by donors, the Camp Committee or NEYM. See the section below on Funds.
- Valuation adjustments. These are values which have been applied to augment the known acquisition costs of land and buildings to bring the total reported value to assessed value. See the sections above on Land and Buildings.
- Unrealized investment gains. Each calendar quarter, the NEYM Pooled Funds reports the change in market value applicable to each constituent's investment. No

breakdown is provided to show how much of this change is due to realized income, investment expenses and/or unrealized gains in the value of securities held, although this is subject to change.

5. Funds Management

The Camp receives income through several sources, as described below, which require differing accounting methods.

5.1. Unrestricted Funds

Unrestricted funds, also known as the general fund, are generated through camper tuition, merchandise sales, rentals, interest and investment income, and contributions received for the general support of the Camp. Receipts are recorded as operating income in the general fund. All moneys received by the Camp are assigned to the general fund unless otherwise specified by the payor.

5.2. Restricted Funds

Contributions may be received by Friends Camp which have restrictions on their use. Moneys received for restricted funds may either be commingled with the unrestricted funds (with bookkeeping practices employed to ensure each restricted fund is tracked and reported separately from unrestricted funds and used for only the purposes specified) or deposited into dedicated accounts, at the discretion of the Camp Treasurer. The annual activity in each restricted fund is reported separately from the general fund.

The Friends Camp Committee will review with caution all offers from donors which would create new restricted funds, accepting only those which meet the needs of the Camp and for which the restrictions are not overly onerous.

Fund receipts are booked as income to the appropriate fund account and not released to operating income in the general fund until the moneys are used for the purposes specified. If it is determined by the Camp Director or Camp Treasurer that moneys will not be used for their intended purposes within the scope of the donor's stated intention, the donor(s) must be contacted and informed. If arrangements cannot be made to release the constraints, the moneys must be returned to the donor(s). The Camp Director is responsible for ensuring restricted funds are spent only in accordance with their constraints, with oversight from the Camp Treasurer.

Funds received as gifts with restrictions attached to their use can be categorized as follows.

5.2.1. Permanently Restricted Funds

These are endowment funds, in which the donated principal cannot be spent. Only the income earned by the gift can be used, which may be for either general or specified purposes depending on the terms of the gift.

The creation of any permanently restricted fund accounts and the acceptance of an initial contribution into a restricted fund must be approved by Permanent Board or NEYM Sessions. Additional contributions to an approved permanently restricted fund may be accepted by the Camp Director or Camp Treasurer unless barred by action of NEYM or the Camp Committee.

5.2.2. Temporarily Restricted Funds

The creation of any temporarily restricted fund account and the acceptance of an initial contribution into a restricted fund must be approved by the Camp Committee. Additional contributions to an approved temporarily restricted fund may be accepted by the Camp Director or Camp Treasurer unless barred by action of the Camp Committee.

In some cases, moneys received into temporarily restricted funds are expended entirely within the year of receipt. In other cases, unexpended receipts may be carried over for use in future years, unless otherwise prohibited by the donor.

Temporarily restricted funds are divided into two classes:

5.2.2.1. Donor Restricted

These funds are ones in which the individual donors have limited the expenditures to specific uses. Examples of donor restricted funds include:

- Capital Fund
- Camper Scholarship Fund
- Codman Academy Fund
- One Child at a Time Fund
- Level Ground Fund

The creation of additional donor restricted funds is generally discouraged by the Camp Committee, as such funds increase the complexity of bookkeeping and financial reporting, and because restrictions can prevent the Camp Committee from directing moneys on hand to its highest priorities.

5.2.2.2. Grants

Grants received by the Camp are similar to donor-restricted funds, but are the result of an application by the Camp to an organization to fund a particular project.

Applications for grants must be approved by the Camp Committee and by the Yearly Meeting Secretary. The Camp Director prepares and submits the applications, with consultation or assistance from the Development Committee. The Development Committee can also prepare and/or submit applications if so tasked by the Camp Committee.

Depending on the terms of the particular grant, grant money may expire after a specified period of time if not used. The Camp Director is responsible for ensuring grant moneys are employed within any time limitations, under supervision of the Camp Treasurer.

5.3 Board Designated Funds

The Camp Committee (the "board") has the option of restricting the use of any moneys received to specific purposes. The Camp Committee can also lift these restrictions at any time.

6. General Fund Income

Income to Friends Camp may be received by a variety of payment types, including cash, check, credit card or electronic transfer. Receipts of income may be accepted by any authorized account signer and deposited by the same or by a designated Assistant Director or Office Manager.

General fund income is reported on the annual Statement of Activities.

Income accounts are occasionally added, modified and/or removed by the Camp Director and Camp Treasurer to best suit the needs of analyzing and reporting financial activity. Basic categories include tuition income, contributions, and other income sources (merchandise sales, rentals, etc.).

6.1. Camper Tuition Fees and General Camperships

Tuition levels are proposed annually by the Camp Director and must be approved by the Camp Committee.

Typically starting in the fall, the Camp Director accepts tuition deposits from camper families to secure their place in the following summer's camp sessions. The current policy (as of January 6, 2022) for tuition payments is as follows:

When registering campers, a tuition deposit of \$300 is due per camper session (\$150 for one-week sessions). For families applying for campership funds, the tuition

deposit is \$100 (\$50 for one-week sessions). The deposit is refundable, less a \$50 service fee, if requested no later than the end of the day April 1.

Full tuition for all camp sessions is due by the end of the day June 1. If full tuition is not received by that date (less any campership awarded), campers may lose their reserved places unless alternative arrangements have been made with the Camp director in advance.

Camper fees received in excess of the deposit can be refunded if a camper withdraws from a session, but the request must be made no later than thirty days in advance of the start of the session, except in exceptional circumstances as determined by the Camp Director. If a camper withdraws after the beginning of the session for any reason, including homesickness, illness, injury, or dismissal, the tuition is not refundable.

The Camp Director is responsible for implementing this policy, using their discretion in the case of special circumstances, and is authorized to make minor changes to dates and amounts in order to best apply a reasonable policy. The specifics of this policy will be reviewed periodically by the camp committee and updated as needed.

The Camp Director has the discretion to award camperships either from moneys on hand in an appropriate restricted fund or from the general fund. Camperships awarded from the general fund are in essence discounts and represent a loss of potential revenue to the Camp. As part of the annual budgeting process, the Camp Committee sets a maximum level of general campership funds the Camp Director is authorized to award.

The Camp Director is responsible for ensuring all fees received from camper families are properly allocated and tracked, using a camper registration platform for bookkeeping in addition to our regular accounting software. At the end of the fiscal year, the Camp Director will confirm that the two systems reconcile and confirm this with the Camp Treasurer.

Tuition received is not formally booked as income until the camp session commences.

6.2. Contributions

6.2.1. General Contributions

General contributions for the operation of the Camp may be accepted at any time and will be credited to general fund income upon receipt.

6.2.2. Restricted Contributions

Restricted contributions may be accepted only to funds approved by the Camp Committee and only in accordance with the terms of the restricted fund. See the section above on Fund Management.

6.2.3. Pledges

Friends Camp does not currently have a contributor pledge mechanism. If desired in the future, one would need to be approved by the Camp Committee.

6.2.4. Contributions of Securities

Friends Camp does not accept the contribution of securities directly. Individuals wishing to make a gift of securities to Friends Camp may do so by making a gift to the NEYM Operating Division, earmarked for the Camp. NEYM will instruct its broker to sell the securities and then transfer the net proceeds to the Camp.

6.2.5. In-kind Contributions

From time to time, the Camp may receive in-kind contributions in the form of goods, services or volunteer time. Such in-kind contributions will be valued at the best estimate of fair market value, either determined directly by the Treasurer or suggested by the donor or Camp Director and determined to be reasonable by the Treasurer.

Offers of in-kind contributions to the Camp will be evaluated by the Camp Director in relation to the Camp's mission and needs and in terms of any constraints the donor may wish to place on the contribution; they will be either accepted or declined accordingly.

To minimize the burden of accounting for in-kind contributions, contributions received from one donor in one transaction valued at less than \$1,000 will not be recorded in the books.

In-kind contributions received from one donor in one transaction valued at \$1,000 or more will be booked as in-kind contribution income. A corresponding expense entry will be made in the appropriate account.

In-kind contributions offered to the Camp valued in excess of \$10,000 must be approved by the Camp Committee.

6.3. Off-season rentals

Friends Camp will occasionally make its facilities available to outside groups which are compatible with our mission. The Camp Director sets the rental rates and coordinates any staff and services required.

Lodging tax is collected and remitted to the State of Maine in accordance with Maine law.

6.4. *Merchandise sales*

The Camp makes merchandise available to campers and supporters. Sales tax is collected and remitted to the State of Maine in accordance with Maine law.

6.5. *Interest and investment income*

The Camp receives income on the bank accounts and investments described above in the section on Assets.

6.6. *Income Budget Overruns*

Income overruns are looked upon with favor, as they contribute to the Camp's goal of maintaining an adequate reserve level.

See section on Budget Process below.

7. *General Fund Expenditures*

Invoices for expenditures anticipated in the budget are reviewed, authorized and paid by the Camp Director. In addition, any authorized bank signer may also pay expenses as necessary for the operation of the Camp in accordance with the budget and with appropriate notification to the Camp Director. The Camp Director will consult with the Camp Treasurer regarding significant unanticipated expenses. See the section above on Assets and the section below on Budgets.

There are normally two types of expenditures for the Camp: capital expenditures and operating expenses.

7.1. *Capital Expenditures*

Capital expenditures are paid in accordance with the approved annual capital budget and include purchases of land, construction of buildings, major renovations to buildings, and the purchase of equipment and vehicles. See the section above on Assets and the section below on Budgets.

Capital expenditures do not appear as expenses on the annual Statement of Activities, but rather as increases to assets on the Statement of Financial Position.

7.2. Operating Expenses

Operating expenses are paid in accordance with the approved annual operating budget. See the section below on Budgets.

Operating expenses are reported on the annual Statement of Functional Expenses, separated into the categories of Programs, Management & Administration, and Fundraising, then summarized on the annual Statement of Activities.

Expense accounts are occasionally added, modified and/or removed by the Camp Director and Camp Treasurer to best suit the needs of analyzing and reporting financial activity.

Following are some expense items of note.

7.2.1. Payroll

Friends Camp uses a payroll service selected by the NEYM Operating Division, which issues payments to Camp employees in accordance with direction received from the Camp Director. The payroll service is responsible for forwarding payroll taxes withheld and payroll tax expense to the appropriate federal and state government agencies, issuing W-2 forms to employees, and filing both federal and state W-3 forms. The service collects reimbursement for its wage and tax payments and its fees directly from the Camp checking account.

It is the responsibility of the Camp Director to obtain W-4 forms from employees and to notify the payroll service of gross wages to be paid.

The Camp Director is responsible for the completion and maintenance of I-9 forms from all employees.

7.2.2. Benefits

The Camp Director is an employee of NEYM. The Director enjoys the benefits provided by NEYM to its permanent staff, including a retirement plan and health and disability insurance coverage. Payments for retirement and insurance are made by NEYM and reimbursed by the Camp.

7.2.3. Reimbursement of Directors' Expenses

The Camp Director submits a monthly expense account to the Camp Treasurer with a request for reimbursement of out-of-pocket expenses. The Camp Director does not have the authority to sign the reimbursement check or otherwise transfer reimbursement funds.

These expenses must be reviewed and approved by the Camp Treasurer or another authorized account signer other than the Camp Director.

7.2.4. Depreciation

In accordance with standard procedure for accrual accounting, depreciation of the Camp's assets is applied to land improvements, buildings, furniture, fixtures, equipment, and vehicles. Although not an actual cash outlay, depreciation is a real expense as assets lose value over time and must be renovated or replaced. The depreciation charged is based on a schedule prepared by the Camp's Consulting Accountant using standard depreciation formulas.

7.3. Expense Budget Overruns

It is recognized that the Camp's budgets are blueprints which incorporate the best available estimates for income and expenses at the time of creation and approval. They are not expected to be rigidly controlling. Variations between budgeted and actual income and expense amounts are expected. Section 7 of the Camp's Governance Report sets limits on budget overruns. It is the joint responsibility of the Camp Director and Camp Treasurer to monitor expense levels and ensure the Camp's compliance with the budget overrun restrictions.

See section on Budget Process below.

8. Budget Process

8.1. Overview

An overview of the budget process is provided in Section 7 of the Camp's Governance Report (see Appendix 1).

8.2. Budget calendar

Late May/early June. Camp Director prepares rough operating and capital budgets for upcoming fiscal year, based on past financial outcomes and records, expected outcome of current fiscal year, and projected needs.

July-early August. Camp Buildings & Grounds Committee provides capital improvement requests, estimated costs, and priorities to Camp Director. Camp Personnel Committee recommends salary level for Camp Director for upcoming fiscal year.

Late August. Camp Director, in consultation with Camp Treasurer, prepares proposed budgets.

Late August. Camp Director consults with Camp Development Committee concerning any additional fundraising that may be necessary to support proposed budgets.

Late August. Camp Finance Committee reviews, amends, and approves budgets.

Early September. Camp Director and Camp Treasurer confer with NEYM Secretary and NEYM Treasurer for their endorsement of proposed budgets.

September, before Permanent Board meeting. The Camp Committee meets to approve budgets.

September. NEYM Permanent Board approves budgets.

8.3. *Budget Revisions*

It is recognized that actual income and expenses will not align exactly with budgeted amounts. The Camp Director and Camp Treasurer will make updated projections to income and expenses as the fiscal year progresses as needed. The Friends Camp Governance Document stipulates a revised budget must be submitted to and approved by the Camp Committee and Permanent Board when revised projected net income (surplus) is reduced by more than 3% of the total budgeted expenses. As long as the operating surplus is not expected to decrease from that originally budgeted by more than 3% of the total expense budget, no adjustment to the budget is required (See Appendix 1).

9. Financial Reporting

9.1. *Interim reports*

The Camp Treasurer presents interim financial statements to the Camp Committee at its meetings throughout the year. These reports are informal. The primary purpose is to communicate the Camp's financial health by allowing the Camp Committee to compare the current year's activities with the prior year, to monitor income and expense line items in relation to budgeted amounts, and to ensure the Camp continues to hold sufficient resources to meet its financial obligations.

9.2. *Final reports*

Final financial statements are prepared by the Camp Treasurer as soon as possible upon the conclusion of the fiscal year. These reports are intended to follow GAAP standards

as closely as practicable, with any deliberate exceptions noted (e.g. see sections on Land and Buildings above). If possible, the Camp Treasurer will present the reports to the Camp Committee for acceptance at its November meeting. Once accepted by the Camp Committee, the Camp Treasurer will forward the reports to NEYM for publication.

10. Tax Considerations

10.1. Income tax

As a part of New England Yearly Meeting of Friends, which is recognized as a 501(c)(3) non-profit, Friends Camp is not required to pay Federal or State income tax nor to file income tax returns. Because NEYM is a religious non-profit, the Camp is also exempt from filing Form 990 "Return of Organization Exempt from Income Tax".

10.2. Sales and lodging tax

Friends Camp is required to charge sales and lodging tax, to submit quarterly sales and lodging tax returns to the State of Maine and to remit any taxes collected.

10.3. Unemployment tax

Friends Camp is exempt from paying both Federal and State unemployment tax.

10.4. Sales tax on purchases

Friends Camp is exempt from paying sales tax on purchases.

11. Reviews and Audits

11.1. Internal Reviews

11.1.1. Interim review

Internal reviews of the Camp books are informal and ongoing by the Camp Director, Camp Treasurer, and Consulting Accountant. It is critical that the Camp Treasurer is actively involved in these reviews. See Appendix 3 for a list of potential review tasks for the Camp Treasurer.

A large amount of trust is placed in the integrity of the Camp Director. The Director accepts, deposits and records receipts. Except in specific circumstances (see section above on account signers), the Camp Director approves expenditures, makes payments and records the transactions. The Camp Director may also delegate the processing of

receipts and payments and bookkeeping entry to a supervised Assistant Director or Office Manager.

A certain level of review is provided by the Consulting Accountant each month during the bank statements' reconciliation process. This process ensures account balances reported by the bank conform with those maintained in the Camp's accounting software and involves review of a selection of bookkeeping entries

Additionally, the Camp Treasurer periodically reviews bookkeeping entries in the accounting software to ensure they appear reasonable and are posted correctly. The Camp Treasurer brings any anomalies to the attention of the Camp Director for resolution.

11.1.2. End-of-year review

As part of the end-of-year statements preparation, the Camp Treasurer reviews the books for the fiscal year to a level of detail which provides reasonable satisfaction the finances have been handled appropriately.

See Appendix 3 for a list of potential review tasks for the Camp Treasurer. The NEYM Operating Division expects to develop recommendations concerning financial review procedures in the near future, which will provide additional guidance to the Camp Treasurer.

11.2. External Reviews

It is the policy of the Friends Camp Committee to contract with an independent accounting firm every three years to conduct a financial review of the most recent fiscal year's activities. The review will be performed in accordance with the generally accepted definition of a financial review. The resulting report will include:

- Financial statements for the fiscal year
- Notes on the statements
- Report of any deficiencies identified regarding organization structure and procedures
- Report of any deviations observed from GAAP

12. Miscellaneous Financial Policies

12.1. Files Maintenance

The Camp Director is responsible for maintaining all files related to the Camp's financial activities in a readily available and organized manner. The Camp has adopted NEYM's Document Retention and Destruction Policy (see Appendix 4), with the following modifications:

1. Records management is handled by the Friends Camp Director, with some assistance from office helpers.
2. Digital records are maintained in the cloud, currently Dropbox and Camp Brain.
3. Paper records for the past 1-3 years are kept in the Camp Director's home office during the off-season, while older records are kept on site at Friends Camp.
4. Any paper records of importance (as determined by the Camp Director) are replicated digitally and stored in the cloud.

12.2. Contribution Acknowledgments

All contributions received by the Camp are acknowledged in writing by the Camp Director. In addition, for contributions received which are valued at \$250 or more, whether cash, securities or in-kind, the Camp Director will issue an acknowledgment to the donor in a format suitable for IRS charitable contribution tax deduction claim requirements.

12.3. Unrelated Business Activity

It is the responsibility of the Camp Treasurer to ensure Camp income unrelated to its mission does not exceed the limits allowed by federal regulation.

12.4. Contracted Services

The Camp Director is responsible for obtaining W-9 forms from independent contractors who are not incorporated, and for issuing 1099-MISC forms at the end of the calendar year in coordination with the Operating Division, as the Operating Division and the Camp together need to issue only one 1099 per contractor under its shared EIN. The Camp Treasurer is responsible for ensuring these tasks are accomplished.

12.5. Reserves

Friends Camp is an enterprise which relies heavily on the receipt of camper fees, in addition to contributions and grants for its operations. Annual budgets are prepared based on the best information available, designed to avoid deficits as much as possible. Unfortunately, there are unforeseeable factors that can have severe impact on the Camp's finances from year to year. Even a modest reduction in actual camper enrollment from

that anticipated can have a significant impact on camp finances. A worst-case scenario was experienced in FY 2020 when the entire camp season had to be canceled due to the COVID-19 pandemic.

It is the goal of the Friends Camp Committee to have a combination of unrestricted cash and unrestricted investment assets at the beginning of each fiscal year at least equal to the year's budgeted operating expenses. This goal is tempered by the understanding that it is also vital to invest in Friends Camp's infrastructure and operations, in addition to building reserves.

12.6. Sub-Committee Budgets

Sub-committees of the Friends Camp Committee do not have their own allocated budgets. Expenditures necessary for their work are made through and in accordance with the constraints of the Camp's approved operating budget.

12.7. Termination of Camp Activities

Should Friends Camp ever cease operations and be laid down, ownership of all assets and supplies held in the name of the Camp shall revert to NEYM.

13. Appendix 1 - Camp Governance Report Section 7

7. Budgeting, Financial Reporting and Fiscal Controls

The Friends Camp fiscal year runs from October 1 through September 30.

Each year, near the conclusion of the camp season, the Friends Camp Director will prepare a proposed budget for the upcoming fiscal year in consultation with the Friends Camp Treasurer. The budget will consist of both an operating budget and a capital budget.

The operating budget will include both income and expense projections, based on the expected availability of funding and of the expected expenses needed to maintain the Camp's operations for the year.

The expense side of the capital budget will include capital improvement needs and their projected costs as determined by consultation between the Camp Director and the Friends Camp Buildings and Grounds subcommittee. The capital budget will also identify the expected sources of funding for the improvements.

In late August or early September the two proposed budgets will be circulated to the Friends Camp Finance Committee for review and approval. The Camp Director and the Camp Treasurer will then meet with the YM Secretary and YM Treasurer to review the budgets. This meeting will focus on informing the YM Secretary and YM Treasurer of salient issues related to the proposed budgets, and ensuring the proposed budgets substantially conform to generally accepted accounting principles and reflect realistic and sound fiscal and overall management. Following this consultation, and with the YM Secretary and YM Treasurer's endorsement, the Camp Director will submit the proposed operating and capital budgets for review and approval by the Friends Camp Committee at its September meeting. Finally, the budget will be submitted to the Yearly Meeting Permanent Board for approval at its September meeting.

This schedule allows the Camp Director to prepare the budgets with the knowledge of the results of the most recent camp season, but compresses the approval process into a short time frame. If any disagreements arise during this process, the parties involved will endeavor to approve a provisional budget while any concerns are being addressed, allowing the Camp Director to operate through the first two months of the fiscal year, with final approval being made at the Permanent Board and Friends Camp Committee meetings in November.

The budgets do not need to be approved at the Annual Sessions of New England Yearly Meeting. Instead, each year the Camp Director will present a report at the Annual Sessions summarizing the activities of Friends Camp, including the current year's budgets and notes on key metrics of financial performance as they relate to the program and to capital plans.

Friends Camp is authorized to make adjustments to the approved budgets during the course of the fiscal year with the following constraints. Adjustments to projected income and expenses that reduce projected net income by no more than 3% of the total budgeted expenses do not require a revised budget and can be made by the Camp Director and Camp Treasurer without further review or approval. Adjustments to projected income and expenses that reduce projected net income by more than 3% of the total budgeted expenses must be reported to the clerks of the Friends Camp Committee and Permanent Board, and approved by both bodies if at all practicable. If circumstances do not allow for the timely approval by these bodies, the approvals of the Clerk of the Friends Camp Committee and the Clerk of Permanent Board shall be required to authorize budget adjustments over the 3% threshold.

The Friends Camp monthly profit and loss statement and balance sheet are reviewed by its Consulting Accountant and by the Camp Treasurer each month. The Camp Treasurer reports on the financial health of the Camp to the Camp Committee at each of its meetings, approximately quarterly. These monthly and quarterly reports will be shared with the Clerk of the YM Finance Committee, the YM Treasurer and the YM Secretary. If needed, the YM

Finance Committee can request that the Camp Committee provide progress reports on any capital projects.

Final annual financial statements will be distributed to the Friends Camp Committee, the YM Finance Committee, the YM Secretary, the YM Treasurer and Permanent Board, and will be published in the YM annual directory.

The Friends Camp Committee shall adopt, and from time-to-time review and amend, fiscal policies and procedures that govern internal controls and other significant aspects of a sound fiscal operation. The YM Finance Committee will periodically review the Friends Camp financial policies and procedures to ensure they are appropriate and responsible. These policies shall assure that Friends Camp will have sound financial controls that substantially conform to generally accepted accounting principles, ongoing financial oversight, and regular professional reviews every third year or as needed, conducted in concert with the NEYM Operating Division.

The Friends Camp Director, following NEYM policy and in consultation with the YM Secretary, is authorized on behalf of the New England Yearly Meeting of Friends to review and accept contributions, bequests or legal devises, and trusts earmarked as donations for the benefit of Friends Camp.

14. Appendix 2 - Consulting Accountant Duties

Monthly

Reconciles both savings and checking account statements in a timely manner, preferably within two weeks and at most within one month of receiving bank statements. Ensures adjusted bank statement balances match those in QuickBooks. Tracks sources of any discrepancies and corrects errors in QuickBooks, if possible, via initialed general journal entries. Notifies Camp Director and Camp Treasurer of corrections made and of any discrepancies requiring additional direction for resolution. Reports to Camp Director and Camp Treasurer any checks which are still outstanding three bank statements after issuance.

Reviews month's transactions for potential anomalies, such as receipts and payments which may have been assigned to incorrect accounts, payments made which appear to be outside of regularly expected operations, and payments made in excess of \$10,000. Reports these findings to Camp Director and Camp Treasurer.

Annually

Late August/early September – budget support. Provides estimated depreciation expense for upcoming fiscal year, based on most recent depreciation schedules as modified by both actual capital expenditures made since the last update and proposed capital expenditures through the upcoming fiscal year, all as provided by the Camp Director.

Mid October – financial reporting support. Updates depreciation schedules, for land improvements, for buildings, and for furniture, fixtures and equipment, applying information on actual capital acquisitions and disposals provided by Camp Director, to reflect position at end of previous fiscal year, and provides to Camp Director and Camp Treasurer. Makes journal entries in QuickBooks for corresponding assets, accumulated depreciation and depreciation expense.

On-call

Is available, as needed, to consult on accounting matters which may arise that are beyond the expertise of Camp Director and Camp Treasurer.

15. Appendix 3 - Potential Financial Review Tasks

The current practice involves the Camp Treasurer reviewing each entry in the accounting software for the year, and consultations with the Camp Director. A more robust review could also include:

- Examination of all paper records and evaluation of completeness
- Reconciliation of entries in accounting software (QuickBooks) with camper database program (e.g. CampMinder or CampBrain)
- Examination of all canceled checks to ensure they were cashed or deposited by named payee
- Examination of all payments to ensure they were legitimate expenses
- Examination of all documents to ensure a complete paper trail has been maintained
- Examination of documentation for petty cash
- Review of credit card statements to ensure all charges match invoices received
- Review of payroll services records to ensure all payments were in accordance with documented hours worked or contractual obligations, and that all State and Federal taxes were paid
- Review check register and check supply to ensure all check numbers have been accounted for
- Review merchandise sales records and rental agreements to ensure all sales and lodging taxes have been properly charged, received and remitted to the State

- Review all restricted fund transactions to ensure funds were used in accordance with their constraints
- Conduct inventory of merchandise on hand and compare to purchases and sales to ensure there are no shortages
- Conduct inventory of furniture, fixtures and equipment and compare to depreciation schedule to confirm depreciation schedule is current and that there are no shortages

16. Appendix 4 - Records Retention Policy

Proposed Document Retention and Destruction Policy New England Yearly Meeting of the Religious Society of Friends

Purpose

The Document Retention and Destruction Policy identifies the record retention responsibilities of staff, officers, volunteers, and others creating documents on behalf of New England Yearly Meeting of Friends for maintaining and documenting the storage and destruction of the organization's documents and records.

This policy does not apply to documents created on behalf of monthly and quarterly meetings, which are encouraged to adopt their own policies and practices for document retention. If meetings would like help creating such a policy, the Yearly Meeting encourages using this document as a template, or contacting office@neym.org to begin a conversation.

The organization's staff, officers, volunteers, and others creating documents on behalf of the organization (independent contractors via agreements with them) are required to honor the following rules:

1. Electronic documents indicated under the terms for retention in this policy will be stored and maintained using the Yearly Meeting's cloud-based document sharing platform (currently Google Drive).
2. Paper documents indicated under the terms for retention in this policy will be transferred physically (at least annually) to the Yearly Meeting office and will be maintained by Yearly Meeting staff under the supervision of the Secretary.
3. All other paper documents may be destroyed by the Yearly Meeting office after three years.
4. All other electronic documents will be deleted from all personal (non-NEYM) computers, databases, networks, and back-up storage after one year, or upon completion of service in the role for which access was granted.
5. No paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation.
6. No paper or electronic documents will be destroyed or deleted as required to comply with government auditing standards.

Record Retention & Destruction Schedule

3 years	7 years	Permanent (Archives)
Bank reconciliations	Accounts payable ledgers and schedules	Audit reports
Bank statements	Expired contracts, mortgages, notes, and leases	Checks (for important payments and purchases)
Correspondence (general)	Expense analyses/expense distribution schedules	Correspondence (legal and important matters)
Correspondence (with Friends and vendors)	Invoices (to customers, from vendors)	Deeds, mortgages, and bills of sale
Duplicate deposit slips	Payroll records and summaries	Depreciation schedules
Employment applications	Personnel files (terminated employees)	Year-end financial statements
Internal audit reports	Timesheets	Insurance records, current accident reports, claims, policies, and so on (active and expired)
Inventory records for products, materials, and supplies	Withholding tax statements	Minute books, bylaws, and charter
		Patents and related papers
		Retirement and pension records
		Tax returns and worksheets

Resources

- National Council of Nonprofits www.councilofnonprofits.org
- BoardSource Record Retention and Document Destruction Policy—Download 4 Samples (E- Policy Sampler) www.boardsource.org/Bookstore.asp?Type=epolicy&Item=1071
- Independent Sector www.independentsector.org/issues/sarbanesoxley.html
- AICPA Management of an Accounting Handbook—2003 and IRS Appendix Document www.cpa2biz.com/AST/Main/CPA2BIZ_Primary/PracticeManagement/PracticeAdministration/PRDOVR~PC-090407/PC-090407.jsp
- Guide to Record Retention Requirements in the Code of Federal Regulations: Contact the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402- 9325 or from CCH, Inc. at www.onlinestore.cch.com

Approved by Permanent Board 2/15/2019

Revised by the Archives Committee with permission of the Permanent Board

17. Appendix 5 - Glossary of Terms

Account. 1) A line item on the books, typically numbered, used to track specific categories of income, expenses, assets, liabilities and net assets. 2) A repository for cash assets, such as a savings or checking account.

Accounts payable. Amounts owed by the Camp for goods or services already received or for taxes due, but not yet paid for by the Camp.

Accounts receivable. Amounts due to the Camp for goods or services delivered, but not yet paid for by the receiving party.

Accrual basis accounting. An accounting method in which revenue and expenses are recorded on the books at the time a transaction occurs, rather than when payment is received or made. Transactions that occur without immediate payment result in accounts receivable or accounts payable.

Asset. A resource of significant value which the Camp controls. Examples include bank accounts, investments, accounts receivable, land, land improvements, buildings, and equipment. An asset may be held by the Camp without being wholly owned, such as real estate subject to a mortgage. Assets are reported on the statement of financial position.

Asset, current. An asset used for, and which regularly fluctuates in the course of, day-to-day operations. This includes cash and accounts receivable.

Asset, long-term. An asset generally intended to be held for an extended period of time, including land, land improvements, buildings, furniture, fixtures, equipment and restricted investments.

Assets, net. For a non-profit, this is the value of total assets minus total liabilities. This is the equivalent of "equity" in a for-profit business.

Budget. An itemized plan of projected income and expenses over a period of time, resulting in a projected surplus or deficit for the period. A budget is not intended to provide a rigid control over spending, but rather a plan with limits within which the Camp Director is authorized to operate without further consultation with the Camp Committee. A budget may need to be modified as the year progresses if the original assumptions prove to be significantly in error.

Budget, capital. An annual budget which lays out a list of intended expenditures for the acquisition or improvement of long-term assets, being expenditures outside of annual operating activities. This includes the acquisition of land and equipment, the construction of buildings, and significant improvements or renovations to the Camp's physical plant. Expenditures made for capital budget items are not expenses to be shown the statement of activities. Instead, they

increase the value of the Camp's assets. The capital budget is an adjunct to the operating budget.

Budget, operating. An annual budget which lays out a list of projected income and expenses necessary for the operation of the Camp.

Cash basis. An accounting method in which revenue and expenses are recorded on the books when cash changes hands. In this system, there are no accounts receivable or accounts payable. All outlays are considered to be current expenses, including capital expenditures. The value of assets is not tracked. There is no provision for booking non-cash expenses, such as depreciation.

Chart of accounts. A listing, organized by a numbering system, of the individual lines items (accounts) used by the Camp to track and report on its financial operations. This list includes accounts for assets, liabilities, net assets, income and expense.

Deficit. For a non-profit, if total income for a reporting period is less than the total expense, a deficit occurs. This is the equivalent of the term "loss" in a for-profit business.

Depreciation. A non-cash expense employed in accrual accounting which represents an estimated reduction in value of an asset due to on-going wear and tear. This is applied to land improvements, buildings, furniture, fixtures and equipment. Land itself is not depreciated. The concept of depreciation recognizes these assets will need to be renovated or replaced over time and provides an estimate of the amount of expenditure the Camp needs to allocate to its annual capital budget in order to maintain the value of the Camp's assets.

Depreciation schedule. A line-item listing of all the Camp's depreciable assets – one list for land improvements, one for buildings, and one for furniture, fixtures and equipment. For each item, there are entries for its in-service date (date acquired), its original cost, the number of years over which this cost will be depreciated (useful life), the depreciation method employed, the depreciation assigned each year to date, and the total accumulated depreciation. This schedule is prepared by the Camp's Consulting Accountant in accordance with GAAP.

Expense. An outlay made by the Camp necessary for its operations. Expenses may be monetary (e.g. food) or non-monetary (e.g. depreciation). Expenses are reported on the statement of activity.

Financial reports. Standard financial reports published annually for the Camp include: 1) Statement of activity; 2) Statement of functional expenses; 3) Statement of financial position; 4) Statement of cash flows; 5) Notes to financial statements.

Friends Camp Governance Report. The document, adopted by the NEYM Permanent Board, which provides overall guidance for the operations of the Camp, describing the Camp's mission, relationship to NEYM, organizational structure, and fiscal controls.

GAAP. General Accepted Accounting Principles. A set of accounting principles, standards and procedures issued by the Financial Accounting Standards Board.

Grant. Funds awarded to the Camp by an organization, typically for a specific purpose. Grants are a source of restricted funding for the support of the Camp. They require a formal application process and are not guaranteed in advance. If a grant is awarded, the Camp must ensure the funds are used for the intended purpose and that all restrictions are met. Typically, the Camp must certify to the grantor that the funds have been used in accordance with the restrictions.

Income. Revenues brought into the Camp for its operations, such as tuition and contributions received. Income is reported on the statement of activities.

In-kind contribution. A contribution to the Camp of services or goods, rather than cash. Examples might include legal services or a sailboat.

Liability. A financial obligation of the Camp, not yet paid. Liabilities are reported on the statement of financial position.

Liability, short-term. A liability expected to be discharged within a year, such as taxes payable. Also referred to as a current liability.

Liability, long-term. A liability which carries over beyond a year, such as a mortgage.

Modified cash basis. A hybrid accounting system incorporating a combination of cash and accrual methods. There are no specific rules for this, and it is not recognized by GAAP.

Net assets. Total assets minus total liabilities. The equivalent of "owner's equity" or "stockholders' equity" in a for-profit business. This represents the financial "worth" of a non-profit. Net assets are divided into "net assets without donor restrictions" and "net assets with donor restrictions".

Notes to financial statements. These state the highlights of the financial statements and explain any irregularities that may have occurred.

Statement of activities. A report of the income and expenses for a reporting period. The equivalent of a profit-and-loss statement for a for-profit business. The statement of activities reports income and expenses categorized by "without donor restrictions" and "with donor restrictions".

Statement of cash flows. A report giving the cash on hand at the beginning of the reporting period, the cash on hand at the end of the reporting period, with a summary of the activities causing the change.

Statement of financial position. A report listing the assets, liabilities and net assets at the end of the reporting period. The equivalent of a balance sheet in a for-profit business.

Statement of functional expenses. A report which lists expenses during the reporting period, broken down into three categories titled, "program", "management and administration", and "fundraising". This report is required for all non-profits that file an annual IRS Form 990 – Return of Organization Exempt from Income Tax. As a religious non-profit, NEYM and Friends Camp are not required to file Form 990, but the statement of functional expense does

provide useful information regarding the effectiveness of our expenditures in supporting the Camp's mission.

Surplus. For a non-profit, if total income for a reporting period is greater than the total expense, a surplus occurs. This is the equivalent of the term "profit" in a for-profit business.

Proposed Minute to update the NEYM Financial Handbook

Friends Camp has developed a Financial Handbook which they will be taking to the Permanent Board for approval. Their handbook describes policies and procedures that are different from those in the NEYM Financial Handbook. This is not surprising - running a camp is a very different operation than running what the NEYM Financial Handbook calls the Operating Branch or Operating Division.

Because Friends Camp is a subsidiary of NEYM it could be argued that the policies and procedures of the NEYM Financial Handbook should apply to Friends Camp, and Friends Camp policies and procedures should be consistent with NEYM policies and procedures. There are a number of areas, in particular in the area of controls and safeguards, where they are not consistent.

Both the previous Finance Committee Clerk and the Accounts Manager confirm that the policies in the NEYM Financial Handbook were intended to apply to the Operating Division. Little thought was given to whether these policies and procedures would make sense for Friends Camp.

The following minute makes this intention clear:

Minute: In Section 1.3 of the NEYM Financial Handbook the sentence:

“The corporation has two divisions, each with its own Treasurer and set of books: the Yearly Meeting aka the “Operating Branch” and its subsidiary Friends Camp, formerly known as “China Camp.”

will be replaced by:

“The corporation has two divisions: the Yearly Meeting, a.k.a. the “Operating Division,” and its subsidiary Friends Camp, formerly known as “China Camp.” Each division has its own Treasurer, set of books, and Financial Handbook. This Financial Handbook describes the policies and procedures for the Operating Division. These apply to Friends Camp only when Friends Camp is specifically mentioned (e.g. in Section 8). Friends Camp policies and procedures are described in the Friends Camp Financial Handbook.”

This change does not give up control of Friends Camp financial policies. The Friends Camp Financial Handbook states that the Permanent Board must approve the original Friends Camp Financial Handbook and any changes in it that affect policies.

The Finance Committee will be updating the NEYM Financial Handbook to make it agree with current practice. (As an example, the office of Assistant Treasurer is described, but no longer exists.) As part of this process it will try to make sure that Friends Camp is referred to where appropriate and will remove references to Friends Camp where they are not appropriate.

Ministry Transition Interim report to Permanent Board

Art thou in darkness?
Mind it not, for if thou dost it will find thee more.
But stand still, act not and wait in patience
'Til light rises out of darkness and leads thee.

James Naylor

We are in the midst of an experiment, seeking to know how we, as New England Yearly Meeting, can find way forward more fully nurturing and supporting vital life and ministry in the Spirit. How can we "...consistently and joyfully expect, recognize, call out, name, and nurture gifts in ministry" [and] affirm and recognize a wide range of forms that ministry can take... ."¹

This work began with the Permanent Board Working Group to Examine Clerking Structures and Practices. Their May 2019 final report to PB, in part said "The structure and scope of Ministry and Counsel, in particular, make their work unmanageable." Their recommendation in this area was to:

- Examine the variety of tasks currently assigned to Ministry and Counsel and explore what structures would best address those needs. Allow for the possibility of distinct and complementary structures to address specific needs (for example: "Pastoral Care Resource Team").
- Establish guidelines for the membership of and service on M&C which reflect current priorities.

Out of this grew the Ministry and Spiritual Life Working Groups (also of PB). They were given the charge to "explore where and how support for ministry and spiritual life currently happens among New England Friends and offer recommendations for structures, practices and leadership roles that would best serve the current needs of Friends." This group met, consulted widely, prayed and discerned over many months. They proposed new, seasonal Meetings on Ministry and Spiritual Life and that the Committee on Ministry & Counsel be set aside in order to free up space and energy for this experiment. Permanent Board approved this proposal at their October 2020 meeting with a plan for review at Sessions 2022. Further background information and resources on this can be found on the [NEYM website](#).

These seasonal meetings, now called Gatherings for Spiritual Life and Ministry, are envisioned as having an arc, starting with looking at those factors in monthly meetings that support vibrant spiritual life, moving to the call and challenge of ministry and ending with exploration of the relationship between the local meeting and the minister.

Two of these gatherings have been held, with a third planned for April 9, 2022. The first, 'Tending the Soil of Our Monthly Meetings', was held in May 2021. Friends engaged around the ways Spirit and ministry move and are nurtured in our local meetings. Over 80 Friends, in large groups and small, worshiped, heard presentations and explored the factors supporting vibrant faith in our meetings. The second gathering, 'The Calls and Challenges of Ministry', was held in November. Five Friends

shared their faith journeys, the call they experienced and the impact living into that call has had in their lives. The gathered Friends, again 80 plus, then had opportunities to reflect on those sharings in small groups and on the resonance within their own lives and on their own sense of faithfulness and ministry. After both gatherings, Friends spoke of their gratitude for the opportunity to engage in deeply grounded conversations around ministry, faith and our Quaker community.

The third gathering is being planned as an opportunity to explore the relationship between the meeting and the minister. What are the opportunities for nurture and growth in that dynamic relationship and what are the obligations, one to the other?

The first two gatherings were fully virtual, the April gathering is being planned as a hybrid event, with the in-person portion located at Friends School of Portland.

These times of gathering, as important as they have been and as enriching as they were for those who participated, represent only a small portion of the range of ways the spiritual life and ministry of our yearly meeting needs care. It is now time to expand our focus to include those additional aspects as we seek to understand how to nurture, support, and facilitate a thriving spiritual life and ministry in our faith community.

The Ministry & Counsel committee had an impossibly large number and variety of tasks on its plate, ranging from overall care for the spiritual nurture of the yearly meeting to recruiting and organizing the microphone runners for business meetings at Sessions. Central to our work going forward will be our ability to refrain from simply jumping to re-organize those tasks and holding ourselves to the more difficult job of envisioning what is needed for a vital and active spiritual life and ministry. Only then, can we move on to the next step of discerning who and/or what can best meet those needs and what possible form that might take.

What follows is a list, areas of focus/aspects of spiritual care for New England Yearly Meeting. Some of the things on this list are specific tasks that have, in the past, fallen to the Ministry & Counsel committee, others are broader areas that may or may not have been specifically under M&C. What is missing? What is there and shouldn't be? What is in the wrong place? What needs clarification or elaboration?

It is important in considering this list to understand that it all is in the context of community as the essential locus of Quaker faith. The overall care and nurture of community is often harder to quantify but it is a critical container for our work going forward. In the end, the list may be more of a diagram of interconnected and interrelated elements.

Support for Monthly Meetings

- Consultation/support for local M&C
- Pastoral care
- Resources/Networking
- Advancement and outreach

Support for Quarters

- Consultation/support for M&C
- Recording ministers
- New monthly meetings and worship groups
- Laying down monthly meetings

Care of the whole

- Spiritual nurture
- Support & connection for ministers/ministry
- Nurture of the prophetic voice
- Support & connection for elders
- Pastoral care
- Conflict transformation
- Intervisitation
- Advancement and outreach
- Providing resources
- Religious education
 - Spiritual formation
 - First Day Schools
 - Education re Friends history/traditions
- Memorial minutes
- Travel minutes
- State of Society

Sessions

- Care of Worship
- Memorial meeting
- Elders for presenters
- Pastoral care

We need to make this framework as complete as we can, knowing, that while it is never final, a robust framing can help provide focus and direction for next steps.

Working on the framework list, I have started a virtual listening 'tour', contacting Friends to hear of their experience of the experiment thus far and gather an understanding of their vision for the care and nurture of our yearly meeting going forward. There will also be at least two group Zoom sessions for Friends who prefer that form. Please let [me](#) know if you would like either a call or to join a Zoom session.

Next will be the process of discerning how and by whom these aspects of care will be lived into. The plan is for a series of focus groups, structured opportunities for Friends to engage with these questions. We expect to bring the results of the work to this point to the Permanent Board June meeting.

In this, it will be important to free ourselves as much as possible from the ways that have happened in the past and keep ourselves as open to the promptings of the

Spirit as we can muster. We have an opportunity and it will be important to act not and be patient until the light truly rises to lead us.

Jeremiah Dickinson, Interim M&C Clerk

mc-clerk@neym.org



Addendum

Reflection questions for discernment

1. In this interim period since M&C was set aside and the Spiritual Life and Ministry gatherings have begun, what differences (positive or negative) have you/your meeting directly experienced? Where are the places where your meeting most needs support of the wider body?
2. Are there 'dropped stitches' or things not being attended to that were in the last five years? Said another way, are there things your meeting needs that are not available or are more difficult than they were two years ago?
3. Part of the expectation/hope was that setting aside the committee form would free up space and energy for new life. Has this been true for you and/or for your meeting?
4. What would you say would be the most effective or best way to meet your meeting's need for spiritual connection with and support from the wider Quaker community?
5. How can we, as a yearly meeting, best help support and care for the spiritual life and ministry of our faith community?
6. What, for you, are the most critical aspects of that care?
7. Do you have thoughts about how that care/support might be organized or what form it might take?
8. Did you attend one or both of the gatherings (held May 8 and Nov. 13) focused on Spiritual Life and Ministry? Did you find them useful? If you chose not to attend, can you say why?

NEYM Nominating Committee Report to Permanent Board
29 January 2022

The Nominating Committee met on 10 January. Our next meeting will be 10 (or 27) February depending on the availability of the clerk, who is currently traveling out of the country. Since our last report we have had several opportunities for discernment about the next Sessions Clerk. We have asked several Friends all of whom have declined. There is a Friend currently in discernment and we are hopeful that we will have a name to bring forward soon. Given the time that it has taken for Friends to discern when asked, unfortunately, we believe that we will still need to bring forward the first reading by email (as reported in our last report). We know that this is not ideal, *and* we believe that it would not be wise to wait for the first reading to be at an in-person meeting, as the work of planning sessions is already well underway and that we should support our next clerk in starting the work as soon as possible.

Several of the names we are bringing forward at this time are of people who have already been named and/or serving, but because of “technical” errors have not been “officially” approved. This is part of our ongoing housekeeping as we continue to integrate the various nominating committees, and learn where the gaps in the process have been. Thank you for your patience as this work continues.

First reading:

Legacy Gift committee - Lori Martin, New Haven Meeting class of 2023

The purpose of the Legacy Gift committee is to develop procedures and oversee the disbursement of monies to support the ministries of NEYM Friends, both within and beyond our region. Friends serving on this committee are expected to participate in the grant process, evaluate proposals and support the rest of the work of the committee. The qualities desired of Friends serving on this committee are: the ability to engage in conversations about ministry when evaluating proposals, time to do the work, and an understanding of what is involved in local meeting support for individuals experiencing a call.

Lori has received a legacy grant, so she knows firsthand the impact that this support can have. The project that Legacy Gift supported has grown into a continuing project addressing food insecurity in communities in New Haven. Adding Lori to the Legacy Gift Committee would also broaden the geographical diversity on the committee, as there is currently no one from Connecticut Valley serving on the committee.

Puente De Amigos (clarification) - Maxine Schmidt, Northampton Meeting class of 2022

The Puente de Amigos Committee (Bridge of Friends) fosters a spiritual relationship, based on mutual respect and equality, between New England Yearly Meeting (NEYM) and Cuba Yearly Meeting (CYM) to which both meetings have been corporately called. Since 1991 the relationship with Cuba Yearly Meeting has been an important part of the religious life of New England Yearly Meeting, and the committee works to support the continuation of this ministry. The qualities desired of Friends serving on this committee are: the ability to hold and nurture the relationship between NEYM and Cuba Yearly Meeting and between monthly meetings and local Cuban churches; some Spanish is helpful.

Maxine was approved for Puento in 2021, however Nominating Committee approved more individuals than there was room for on the committee. Maxine traveled to Cuba to support the archive project (bringing the Cuban Archives to the UMASS library) and is supporting the continuation of this project.

We are asking to re-affirm Maxine's approval, as she has been working closely with the committee since 2021.

Permanent Board (clarification)-Bill Walkauskas, class of 2022

At this time we are also bringing forward the name of Bill Walkauskas, for Permanent Board class of 2022. Bill already serves on the Permanent Board, and is in his 2nd term (originally in the class of 2024). He had asked to step down, and we removed him from the slate. But then he decided he would like to continue for one more year. He has been attending meetings of the Permanent Board, but because he was removed from the slate his service has not been officially approved, as he was not approved at Sessions.

Youth Ministries (clarification) Jessica Eller, Portland Meeting class of 2024

The Youth Ministries Committee serves to support the work of nurturing the faith life, spiritual growth, and leadership of children and youth of New England Yearly Meeting... The committee works to ensure the vitality, health, safety, and relevance of the youth programs offered by the organization of NEYM, as well as youth ministries offered within and across the web of local meetings in our region. This work happens in the context of both family and community, in same-age and in multi-generational groups. The qualities desired of Friends serving on this committee are: knowledge of and connection to the current needs of youth and families within our Yearly Meeting, an understanding of spirituality in children, grounding in Friends tradition, a care for the wider body of Friends and particularly youth, an understanding of young Friends as fully participatory members of our Society.

Jessica is a deeply grounded Friend, who brings a gift of listening, and a deep care for the spiritual health of Friends beyond her local meeting. She has served as a member of Ministry and Counsel, and as a parent of children who have been involved with the Youth Programs of the Yearly Meeting she brings a valuable perspective on the current needs of youth and families.

Nominating Committee approved bringing Jessica's name forward for consideration by Sessions last year, but she was not listed in the advance documents because of confusion about the class year. Jessica has been participating in the meetings of the Youth Ministries Committee, and her name is listed in the database as a member of the committee, but she has not had "official" approval.

With Gratitude,
Honor Woodrow
Assistant Clerk, NEYM Nominating Committee

Addendum to Nominating Committee Report,

Sessions Committee Clerk

The Sessions Clerk will clerk the Coordination team, the Program Team and the Theme and Speakers Team. This person will work closely with the Events Coordinator, creating the planning schedule and the agendas for planning meetings in consultation with the coordination team. This person will hold an overview of the planning process and will facilitate significant decisions. The events Coordinator will be actively involved in the implementation of these decisions.

The Nominating Committee recommends Phil Veatch of Fresh Pond Meeting to serve as Sessions Clerk to start immediately. Phil has served as a co-clerk of Fresh Pond Meeting and has excellent clerking skills. He has a gift for welcoming and hospitality. He has served for many years as JYM staff at Yearly Meeting Sessions and will bring his understanding of this program to his role as Sessions Clerk. He has relationships across generations, and is committed to multi-generational inclusion and diversity. By profession he is a software engineer. He is detail oriented. Anyone who has seen his magic shows with Willard at NEYM Coffee House has witnessed his sense of humor and his ability to respond to the unexpected with aplomb.

Please consider this notice of first reading, and if you have questions or concerns, please contact Honor Woodrow, assistant clerk of the Nominating Committee directly at

honor.woodrow@gmail.com.

Update to Permanent Board on the Anti-Racism Consultation Work Group under our care

After consultation between the clerk of the Nominating Committee and the Permanent Board, with input from members of the Board and Noticing Patterns, we identified the gifts and abilities needed for this group. We were looking for a combination of professional and personal experience, a range of backgrounds and depth of understanding and an emphasis on inviting those who do not normally serve or “show up” in our committee constellation.

While we were not as successful as we had hoped when it comes to age range and other factors, we are confident that the following Friends have the gifts needed to serve faithfully. We are grateful for their service.

Melody Brazo, Fresh Pond Monthly Meeting and NPWG

Becky Jones, Northampton MM and NPWG

Kristina Keefe-Perry, Fresh Pond MM and Three Rivers Worship Group

LVM Shelton, Plainfield MM and NPWG

Morgan Wilson, Framingham MM and PB

Since our General Secretary returns from sabbatical in mid-February, we will convene the first meeting after that, and I will serve as the convenor, but step away after the group coalesces, unless the group decides otherwise.

There have been a couple of offers from Friends to assist with funding this initiative, and some preliminary discussion of other sources. We will wait until the group meets and develops a plan before reporting back on finances.

We ask for your prayerful support of this work, and invite any questions, concerns or suggestions to be sent directly to me at pbclerk@neym.org.

Respectfully submitted,

Leslie Manning

FRESH POND MONTHLY MEETING
OF THE
RELIGIOUS SOCIETY OF FRIENDS

5 Cadbury Road, Cambridge, Massachusetts 02140

January 2, 2022

Dear Friends in Cuba,

Please welcome our dear Friend, Mary Hopkins, as she attends the 2022 session of Cuba Yearly Meeting and visits meetings in Cuba. She is a member in good standing of Fresh Pond Monthly Meeting of New England Yearly Meeting. We hope her visit to you will be a blessing and she will faithfully undertake any ministry that God may give her. Mary has long held a concern for encouraging communication between North American and Latin American Friends. She also carries a concern for encouraging communication across the theological differences among Friends. She has found that her exposure to Friends from different theological traditions has deepened her faith and her understanding of Friends testimonies.

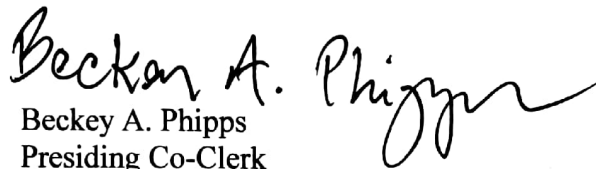
She has served for many years as an interpreter for the Cuban visitors to New England Yearly Meeting. She has also served as an interpreter for FWCC Section of the Americas. She is married to Herberht Galdamez Erazo who grew up in El Salvador Yearly Meeting, and whom she met during long-time visitation with an Evangelical Friends church in the Boston area. She is currently a member of the Puente de Amigos Committee of New England Yearly Meeting. She has served Fresh Pond Meeting on the First Half Hour (First Day School) and Outreach working groups, and as presiding co-clerk during 2015-2016.

Mary carries with her the greetings, love, and prayers of Fresh Pond Meeting for the people of Cuba Yearly Meeting. She carries specific greetings to any members of Delicias Meeting who she meets in her travels. We pray that way will open for her to be able to visit Delicias Meeting which is a sister meeting to Fresh Pond and Framingham Meetings. We give thanks for having this opportunity to further this new relationship and pray that this will be only the first in many visits between our meetings.

With our love and blessings,



Sarah Bansen
Presiding Co-Clerk



Beckey A. Phipps
Presiding Co-Clerk




Kristina Keefe-Perry
Clerk: Salem Quarter



SATURDAY, JANUARY 15, 2022

Weekend Reading



No one is free
until we are
all free.

— MARTIN LUTHER KING, JR.

Dear Leslie,

This Monday is Martin Luther King Jr. Day. [In this blog post](#), AFSC's Lewis Webb, Jr. reflects on how Dr. King's words and spirit call us to take courageous action to realize a more just world. That includes challenging the punitive criminal legal system that has incarcerated so many—and working toward a future that promotes healing and is grounded in love.

Here are this week's picks to inform and support your activism:

Tell the Senate: Support paid family and medical leave! Today, the U.S. is one of the only wealthy countries in the world that does not guarantee paid leave. Millions of workers lose out on wages if they take time off to care for a child, an elderly parent, or their own health. Urge your senators: Pass the Build Back Better Act to ensure people can care for loved ones and protect their economic security!

Policy in the time of a pandemic: What happened in 2021?: (Jan. 18, 7 p.m. ET / 4 p.m. PT) Join our policy team to review what happened with COVID-19 relief packages, migration policy, voting rights, police reform legislation, federal spending, the Selective Service, and more. We'll celebrate wins and discuss what's next in advocating for a just and more humane society.

Take our survey: Thanks to everyone who responded to our survey to help AFSC learn and grow in 2022. If you haven't yet had a chance, we want to hear from you!

Martin Luther King Jr.'s history with AFSC: AFSC's connections with Dr. King include supporting the Montgomery Bus Boycott and publishing his "Letter from Birmingham Jail." Learn more.

Become a Partner for Peace: We need 175 people to start a new monthly donation or increase an existing one by Jan. 31. Will you be one? Your kindness sustains our work for peace and justice all year long.

Be well and take care

Energizing, Equipping, and Connecting Friends
[View this email in your browser](#)

Friends United Meeting E-News

January 19, 2022



Supplies headed from Muncie, Indiana, to Afghan refugees housed at Camp Atterbury, in Indiana. Read more below about Muncie Friends participation in resettlement efforts for Afghan families in Muncie.

 Forward

 Share



In this issue:

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- [Congratulations to Kira Young](#)
- [January Prayer Focus: Living Water](#)
- [Save the Date for Stoking the Fire](#)
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New Neighbors

Matthew 22:38–40: This is the first and greatest commandment. And the second is like it: ‘Love your neighbor as yourself.’ All the Law and the Prophets hang on these two commandments.”

We all watched the planes taking off from the airport in Kabul. We were glued to our televisions, gripped by the drama. One of the first reactions was to find someone to blame for the scenes playing out before our eyes. Whose leadership failed these people? Why were people putting themselves in harm’s way to escape a country we thought we were making better? We had

been in Afghanistan officially as a democratic presence for twenty years— why didn't our presence and good intentions fix things?

Here in Muncie (Indiana), the images we all watched were met by something different. In the eyes of a Muncie resident and Afghan immigrant who had fled her country in the late 70s, almost fifty years ago, there was a vision for something productive, helpful and kind and joyous, mixed with her own memories of struggle and possibility. She made phone calls to people who she knew might want to help, asking about our interest, time, and talents, and how we could participate in welcoming the people whom we decided to call New Neighbors to Muncie.

My phone number was one of those she chose to call. Muncie Friends Church has had a longstanding positive relationship with her family and the Muslim community here in town, and she thought we might want to help. We did, and I did, want to help. The Muncie community has welcomed about fifty Afghan refugees thus far, resettled from Camp Atterbury near Indianapolis, one of the eight US military installations designated by the US government to receive Afghan evacuees who were granted a "Special Immigrant Visa" and are being admitted to the US as lawful permanent residents.

We have participated in the resettlement process in several ways. We have helped provide transportation to Muncie from Indianapolis. I have driven donations we collected from the Muncie community to Camp Atterbury directly. We have picked up, stored, and delivered so much furniture that outside of a few sets of bed railings, we haven't had to buy any furniture for any of the families settling in Muncie. We have helped and continue to help with the Welcome Family program, where each Afghan family has an immediate emergency US family to contact. (My family and I are the Welcome Family to a New Neighbor family of nine Afghan refugees.) Yet this material assistance pales in comparison to the relationships that have been and continue to be built.

I have met Afghanis who fled their country for the promise of freedom and

opportunity. I have listened to the stories they've shared about what it was like to live in their homeland. I have sat with them as they talked about the choice to leave the country and people they love. One man shared with me the story of his last face-to-face conversation with his mother, seasoned with a mixture of painful sorrow and joyous opportunity. His mother, afraid she will never see her son and grandsons again, while hopeful, at the same time, for the futures they might build which would never be possible if they stayed.

I—we—have new neighbors; neighbors who need to be loved. The father of the Afghan family with whom my family is paired was an interpreter for the US embassy and knows English well, so we have been able to share deeply with each other over the last few months. I have learned so much from him about what it means to love and care for another. I am learning how to answer “that of God” in my new neighbors and learning how to walk cheerfully as I do so.

On one visit to his house, as we arrived to share a meal, he introduced me to his children with this sentence: “This is Michael and his family—they are now our family.”

I am honored. Our lives will never be the same.

—Michael Sherman

Michael Sherman is pastor of Friends Memorial Church in Muncie.

Right Sharing Makes an Impact

“Amidst the many challenges life gives us, there is joy!”

Jane Jengo said these words to us when representatives from Right Sharing of World Resources visited her recently. Jane is a member of Kipchekwen Women's Group, a group that was funded by RSWR five years ago, in Vihiga County of Kenya. She is a mother of six school-going children. Jane is committed to her business of making mandazi (fried dough) early every morning to support her family. She is grateful to RSWR for having come into her



life through the funding she received that has enabled her to boost her business to this level. She says that through the RSWR program many lives are changing, even the people who depend on her.

“I started this business because things were not working in my family. We had no money for basic needs, not food or even good shelter. No one had ever come to aid our plight. But I must say that Right Sharing has shown me love which I haven't found elsewhere. I was shocked that in the world we still have good and caring people like RSWR. Now I enjoy



seeing my kids in school. And my husband, who used to be a drunkard, is so supportive of my business. He even stopped drinking after realising that something could come out of the small business if he helped.” Jane’s right eye got fractured and damaged completely, but she is able to make mandazi while her husband helps

in supplying them to nearby shops and kiosks. “For sure I must say Asante Sana (A big thank you),” Jane says. She prays that RSWR grows to ensure the world is a place of love.

[Right Sharing of World Resources](#) is a Quaker non-profit, faith-based organization that gives hope to families through providing mentorship programs and financial support to vulnerable women from various ethnicities and religious backgrounds. In Kenya, FUM and RSWR sometimes work in concert to support vulnerable communities. RSWR partners with women who are creating small-scale, enterprise businesses who belong to an RSWR-registered group in Kenya. These women receive financial support through their groups in the form of seed money to boost their individual businesses. Each group participates in a series of mentorship trainings before writing a funding proposal to the RSWR office in Richmond, Indiana. Kenyan field representatives do the training and mentorship after receiving a go-ahead from the Indiana office. Any group eligible to partner with us can contact us at this

email: sarahnorthrop@rswr.org.

— Pauline Musingah, RSWR Field Staff Assistant

Congratulations to Kira Young!



Kira Young making a presentation to the FUM General Board in March, 2020.

Friends United Meeting is pleased to extend our congratulations to Kira Young, FUM's Director of Financial Services, for receiving a certificate in Nonprofit Financial Stewardship from Harvard Kennedy School. The program

is designed to help managers in nonprofit organizations understand the tools, techniques, and concepts of good financial management. The online course work is divided into four modules: 1) mission, money, and impact; 2) understanding financial statements; 3) tools, frameworks, and concepts in financial management; and 4) budgeting and resource allocation.

Kira says she undertook the certificate study because, “I like to stay up to date on financial policies and best practices, especially when it comes to the nonprofit sector. I’m always looking for ways to improve my work and my impact on the organization. I love what I do and want to do my best to stay informed on things changing as they impact what I do for FUM.”

FUM General Secretary Kelly Kellum adds, “I am grateful when staff members voluntarily pursue professional development and course work that will benefit their personal growth and enhance their service to FUM. I am proud of Kira’s accomplishment that will enhance FUM’s commitment to stewarding the resources and generous support of Friends with integrity and good financial practice.”

**January Prayer Focus:
Living Water**



The need for clean drinking water is universal. Water keeps us and much of the planet alive. While it is easy for many of us to turn on a faucet or tap and fill up our glass or pitcher, many people do not have that luxury.

In many parts of Kenya people only have access to water if they walk to where it is and carry it back. This is a daily ritual, as water is heavy. The water they return with is often not clean for drinking. It can have a number of water-borne diseases that can cause serious illness and death. Before it can be consumed it has to be treated or boiled. Boiling uses precious resources and costs money. Other treatments are costly as well. Buying clean water adds more cost than many people can afford.



People who live in some of the drier regions of Kenya (like Turkana, Samburu, and Maasai Mara) have the added strain of water scarcity. In these areas the water scarcity is doubly cruel because the peoples living there rely on animal herding for a livelihood—and animals require water, also.

Over many years, Friends United Meeting has sponsored a variety of water-related projects to serve those who do not have access to good water.

These projects have included drilling bore-holes, as well as installing pumps, piping, and tanks to increase accessibility to water in arid regions.



In addition, biosand water filtration projects have served many communities, as well as providing some income generation for a few groups who have learned how to produce and sell the water filters. Del and Suzanne Livingston were a major force in training and project leadership for these filters in East Africa and dozens of other countries around the world. Sadly, in 2018 Suzanne developed a brain tumor and has been unable to

travel to Kenya. Del still works with development projects in Kenya when he is able. Thanks to the Livingstons and FUM, there are working biosand water filters in many Friends locations—like Friends Theological College, for instance. These get used every day and make a difference.

Other Friends have picked up this ministry. Vincent Sinteria is a member of Kisumu Friends Church. He works in Kisumu, but is from the Maasai region around Narok, several hours away from Kisumu. This area has been hit with extended drought and the Maasai



herdsmen and their families have been suffering. Vincent travels to Narok and surrounding areas to help teach Friends how to build these filters. The filters provide a highly useful service in those communities, as they allow whatever water can be found to become safe and useable. The Friends churches in the Narok region of Nairobi Yearly Meeting reach out to their surrounding community with these filters.

Currently, Vincent is planning another water filter training in February of 2022. He uses his weekends and leave time to help his people. He provides follow-up after the training and helps Maasai Friends reach their neighboring villages with the Good News. The reality of clean water helps make the message of the Living Water come to life in very real ways.

How you can pray:

- Pray for Kenyans in these water-challenged regions.
- Pray for the conflicts connected to water scarcity. No one should have to fight to have water.
- Pray that there will be ways for our FUM Turkana and Samburu missions to reach out to those who suffer from a lack of water.

Might the ministry of clean water be a cool, refreshing, and healthful way to help others know about Christ?

- Pray that the droughts in many regions of Kenya will lessen. May water be available to all.
- Pray that Kenyan Friends see this as a way to help their neighbors. May clean water abound.

Save the Date for Stoking the Fire



Friends United Meeting is beginning to plan for our 2022 Stoking the Fire retreat. At this point, we expect it to be a hybrid event (in person and virtual options) from June 3–5. Those meeting in person will gathering in Richmond, Indiana, at Quaker Hill. We welcome your input on specific themes or a particular focus that will shape our planning. Send ideas to Colin Saxton. We look forward to seeing you this year! Thanks for being part of this community and we hope to see you again this year!

Invite FUM staff to speak at your gathering!

Many churches and Meetings have begun reaching out to the wider world of Friends through Zoom, Facebook Live, YouTube, and other online platforms—an outreach which is bringing the FUM community closer together.



Meetings in different parts of North America have taken advantage of this opportunity and have invited Shawn and Katrina McConaughy, Oscar Mmbali, Nikki Holland, Robert Wafula, Getry Agiza, Kelly Kellum, Karla Jay, Colin Saxton, John Muhanji and others to worship with them in recent months.

If your Meeting or church needs a speaker, is hosting a mission conference, or if you would like someone from FUM to “drop by” your meeting for business

to discuss an FUM ministry, please consider inviting an FUM staff member to your virtual gathering.

If you invite us, we will come. Contact Karla Jay, karlaj@fum.org, to schedule an FUM speaker to visit your Meeting or church.

“For the Students of the World”

An excerpt from *The Centering Moment*

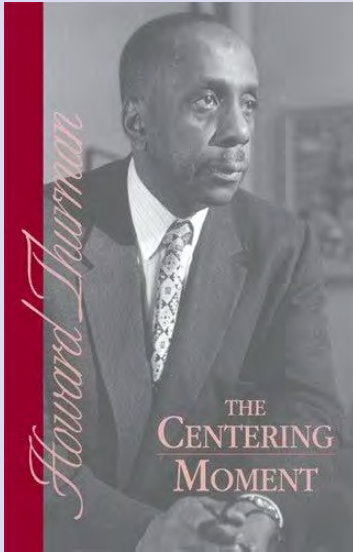
We pray for the students of the world:

Those in refugee camps who are straitened by the vast uncertainties of all their waking moments.

Those in Egypt, Israel, South Africa, Europe, and all the centers of the earth where they live and learn.

Those in our own land who are lonely, homeless, aimless, confused, dedicated.

We pray for the students of the world!



We hold ourselves and them steadily, quietly, with great concentration before Thy altar. Invade their lives, their living contexts, their surroundings, not only with Thy wisdom and understanding but also with Thy judgment and its vitality, to the end that something will become manifest in them that will make Thy kingdom, Thy rule, effective in the way that they take. We do not ask. We do not plead. We do not beg. We offer them and ourselves and we wait. In Thy presence we wait; Thou wilt not reject our spirits.

Excerpt from [The Centering Moment](#), by Howard Thurman — available to purchase on the [FUM Bookstore](#).

In Case You Missed It: Everence Scholarship

Everence Financial® is accepting applications for college scholarships for the 2022–2023 school year until February 28.

Everence will award forty-five regional scholarships of \$1,000 to students chosen by local Everence offices. Three students also will receive national scholarships—one of \$2,000 and two of \$1,000—so the top three recipients will have Everence scholarships totaling \$3,000 or \$2,000.

Everence scholarships are an Everence member benefit. Students, their

parents, or legal guardian, must own or be using an Everence product. Purchasing an Everence product or opening an Everence Federal Credit Union account provides immediate eligibility.

Through its scholarships, Everence honors students for their work to improve their communities as well as their academic achievements, said Kenda Mishler, Member Benefits Manager.

More than 200 students from across the country applied for Everence scholarships for the 2021–2022 academic year.

Anyone with questions may email scholarship@everence.com. More information also is available on the [Everence website](#).



Seeking Interim Pastor

Klamath Falls Friends Church, an open and affirming semi-programmed Meeting of the Society of Friends (Quakers), in beautiful southern Oregon, is

currently seeking a part- to full-time interim pastor to guide us along our journey. KFFC is a Christ-centered and seeker-friendly Meeting. We are a small but diverse group, with a wide array of spiritual paths. Our desired pastor will be able to hold that diversity, plan and present messages/meditations to guide our Meetings for Worship, be available for pastoral care, and provide the structure and guidance necessary to help discern our long-term way forward. Please send your resume, no later than January 31, 2022, to KFFC Pastor Search Committee, klamathfallsfriendschurch@gmail.com. For more information about us please visit: klamathfallsfriendschurch.org.



Wilmington Yearly Meeting is seeking a part-time youth minister to work with the Youth and Young Adult committee (YAYA) in planning youth events, organizing the youth camps at Quaker Knoll, and developing a social media presence for WYM youth. A full description of the job may be found [here](#).



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101 Quaker Hill Dr
Richmond, IN 47374

The FUM Mission: Friends United Meeting commits itself to energize and equip Friends through the power of the Holy Spirit to gather people into fellowships where Jesus Christ is known, loved, and obeyed as Teacher and Lord.