

# **LEYM Financial Manual**

*2018 edition  
Updated 11<sup>th</sup> Month 2024*

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# I. General Fiscal Policy

## A. Financial Support and Fiscal Policy (mainly excerpted from *Policies and Procedures*, 2011, IV. A)

1. **Fiscal Year:** The fiscal year runs from July 1 through June 30.

### 2. **Budget:**

- a. The Lake Erie Yearly Meeting budget covers costs necessary for the functioning of the Yearly Meeting, including publications, travel expenses for officers and representatives to Friends' organizations, office expenses, and the Yearly Meeting's contribution to Friends General Conference.
- b. The annual budget should include a proportional amount of the estimated travel expenses for two delegates to attend periodic international gatherings of the Friends World Committee for Consultation.
- c. Yearly Meeting limits contributions to Friends' national organizations to Friends General Conference. Monthly meetings and individuals are encouraged to contribute directly to other Friends' national organizations. On occasion, other Friends' groups within the geographical area of the Yearly Meeting may receive financial support upon approval of the Yearly Meeting. LEYM does not send contributions to non-tax-exempt organizations via the YM. All requests for Yearly Meeting funds must be brought to the Finance Committee, which will decide whether to bring them to Annual Sessions.
- d. A recommended budget is brought to the Representative Meeting for discernment. A final budget is proposed at Annual Sessions. *For more on the budget, see Section II, below.*

### 3. **Expense Reporting and Reimbursement:**

Yearly Meeting officers, representatives, and committee members are asked to submit to the treasurer reports of out-of-pocket and in-kind expenses such as travel, long distance telephone charges, and postage, so that the cost of conducting Yearly Meeting business may be accurately known. *For more on travel reimbursement, see "Travel," Section II. B. 6.*

4. **Scholarship Funds:** *See I. G.*

5. **Remittances from Monthly Meetings:** The Yearly Meeting depends on contributions from monthly meetings to fund its budget. In order to determine a fair and equitable share for each of the constituent meetings:

- a. The Finance Committee determines a recommended per-member share for the constituent monthly meetings based on the expected budget and on an estimated number of members in the Yearly Meeting. A suggested method to estimate Yearly Meeting membership for this purpose is to divide actual prior fiscal year's total monthly meeting contributions by the recommended per-member rate that had been approved for that fiscal year. (YM08-17 & YM2001-22)<sup>1</sup> (YM2020-10)<sup>29</sup>
- b. To support the business of the Yearly Meeting in a timely manner, monthly meetings are encouraged to make at least one half of their contribution by the end of January.

6. **Tax Exempt Status:** Lake Erie Yearly Meeting, as an association of churches or congregations, qualifies for exemption from federal income tax under IRC Section 501(c)(3) and are eligible to receive tax-deductible contributions. As a tax-exempt religious or charitable organization,

LEYM need not apply to the Internal Revenue Service for recognition of such status or file IRS Form 990 annually. (See IRS Publication 1828 and 26 U.S. Code § 508(c)(1)(A).)

To meet legal requirements for tax exempt status, the Yearly Meeting is subject to the following Internal Revenue Service guidelines:

- a. Neither the net income nor any of the assets of the Yearly Meeting may be gratuitously distributed to any individual members of the Yearly Meeting or other private individuals. In case of dissolution of the Yearly Meeting, the remaining assets, after expenses and liabilities, will be distributed solely to one or more organizations of the Religious Society of Friends organized and operated primarily for similar purposes as the Yearly Meeting.
- b. No substantial part of the activity of the Yearly Meeting may involve attempts to influence legislation.
- c. The Yearly Meeting may not participate in political campaigns in support of candidates for public office.

7. **Employer Identification Number:** Lake Erie Yearly Meeting requested and was issued a new federal employer identification number, 99-4777980, on September 4, 2024.

- a. The previous EIN was not recognized by the IRS, and LEYM needed to have a CP 575 letter from the IRS in hand (CP 575 letter represents the original communication from IRS of assignment of a n EIN).
- b. The new EIN was obtained by filing IRS Form SS-4 “Application for Employer Identification Number” in which several pieces of information were provided, including:
  - i. Name of entity
  - ii. Administrator/responsible party
  - iii. Street address
  - iv. Mailing address
- c. LEYM is required to update the IRS whenever significant changes are made by filing Form 8822-B Change of Address or Responsible Party.

8. **Annual Reporting of Nonemployee Compensation:** LEYM is required to annually file Form 1099-NEC for each person to whom LEYM paid, during the calendar year, at least \$600 for services when that person is not an employee (and related 1096 “Annual Summary and Transmittal of U.S. Information Returns”).

B. Finance Committee (from *Policies and Procedures*, III. B. 4)

1. **Composition:** Three members, one to be named each year, three-year term. In addition, the treasurer serves on the committee ex officio.

2. **Responsibilities:**

- a. Formulate financial policies, in consultation with the treasurer, to be presented to the Yearly Meeting for consideration.
- b. Recommend the budget for the following fiscal year to Representative Meeting for consideration and transmittal to Annual Sessions.
- c. Determine the recommended share per member, based on the budget accepted at Annual Sessions, and communicate this to monthly meeting treasurers. (YM2020-10)

- d. Evaluate any unusual requests for expenses and make recommendations to Representative Meeting and at Annual Sessions.
- e. Consult with the Arrangements & Site, Program, and Youth & Children committees to set the registration fee for Annual Meeting.
- f. Arrange for an annual audit of Yearly Meeting financial records. (YM20-11(c))

3. **Closed Meetings:** Finance Committee meetings are closed except to the Yearly Meeting clerks and Friends invited to meet with the committee.

### **C. Treasurer** (mainly from *Policies and Procedures*, III. A. 4)

The treasurer serves a one-year term, with the expectation that the person holding this position will serve for several terms to provide continuity in handling Yearly Meeting fiscal matters. The treasurer has the following responsibilities:

1. Receive, record, and deposit all income in a bank or other financial institution as approved by the Finance Committee.
2. Pay bills as resources allow within the budget approved by the Yearly Meeting. For payments in July (after the fiscal year ends but before the new budget is approved) the treasurer is authorized, for any budget line, to spend up to 10% of the amount presented in the draft budget at Representative Meeting or up to \$100, *whichever is greater*; for any expenditure exceeding 10% of a budget line or \$100 (whichever is greater), the treasurer must seek approval of the Finance Committee.<sup>2</sup>
3. Prepare financial reports for business sessions.
4. Meet with the Finance Committee and provide advice to it concerning financial policy. *See also I. E. Accounts – General Policy, below.*
5. Acknowledge contributions made to support Annual Meeting.<sup>3</sup>
6. Update authorized account signatories, as needed, with the financial institutions with whom LEYM's treasury has been entrusted.
7. Be named as the Responsible Party and Mailing Address for Lake Erie Yearly Meeting with regards to the Employer Identification Number issued to LEYM by the IRS, and promptly update this information with the IRS in every instance when this information changes.
8. Annually file required Forms 1096 and 1099-NEC.

### **D. Reporting to the Yearly Meeting**

Reports of the treasurer and the Finance Committee should include at least the following:

#### **1. At Representative Meeting:**

- a. Fiscal year-to-date treasurer's report
- b. Preliminary budget for the following fiscal year. (YM2004-29)<sup>4</sup>

#### **2. At Annual Sessions:**

- a. Fiscal year treasurer's report
- b. The following fiscal year's budget for approval. This includes the recommended share per member. This also includes proposing a pay rate and the number of hours per year for the YM's contract workers (YM2020-10).

- c. An indication of the mileage reimbursement for Yearly Meeting travel. Finance Committee has adopted a practice of setting LEYM's mileage reimbursement rate equal to the IRS rate for medical and moving expenses (YM2020-11; YM2021-16; YM2021-18; and EC21-10-6).

3. **Shortly after Annual Meeting:** The clerk of Finance Committee will write a letter to monthly meeting treasurers regarding the suggested per-member contribution to the Yearly Meeting.

4. **Fall:** The Annual Meeting financial report should appear in the fall *Bulletin*. (YM06-20)<sup>5</sup>

## **E. Accounts – General Policy**

Friends direct the treasurer to arrange for the closing of old accounts and the opening of new accounts as necessary, and to arrange for the updating of signatures on existing accounts as necessitated by the change of officers. (YM93-13)

Although normally the treasurer accesses the accounts, signatories to LEYM financial or money accounts are to include the presiding clerk of the Yearly Meeting, the treasurer, and the clerk of the Finance Committee. Sally Weaver Sommer is an authorized signer on the Citizens National Bank of Bluffton account for ease of access to the account as she lives in Bluffton. (YM20-11(b)).

Only one signature is needed to access the account. The treasurer will arrange for changes in names and the recording clerk will sign, authorizing these changes. (YM96-22).

## **F. Audits<sup>6</sup>**

Audits of the Yearly Meeting's accounts are performed annually. (YM20-11(c))<sup>7</sup>

## **G. Scholarships**

Friends wanting assistance from a specific scholarship fund of the Yearly Meeting should submit a request to the presiding clerk with a letter of support from their monthly meeting. The presiding clerk will consult with the treasurer and clerk of the Finance Committee in acting upon the request. For requests for support from the Youth Activities Fund, the clerk consults the treasurer and clerk of Youth & Children Committee, and no letter of support from the monthly meeting is required for LEYM-sponsored activities; see Appendix C). Submit requests for College and Internship Scholarships directly to the treasurer (see Section II. B. 1.).

## **H. Consultants<sup>8</sup>**

Consultants who work with a committee will submit invoices to the clerk of the committee for approval. The committee clerk will forward approved invoices to the treasurer for payment. Checks will be sent by the treasurer directly to the payee.

Consultants who do not work directly with a committee will submit all invoices to the presiding clerk of Lake Erie Yearly Meeting for approval. The presiding clerk will forward approved invoices to the treasurer. Checks will be sent by the treasurer directly to the payee.<sup>9</sup>

## **I. Financial Record Retention and Destruction<sup>8</sup>**

### **1. Electronic Records Backups:**

- a. Beginning with the 2019-2020 fiscal year, the Treasurer began maintaining LEYM's financial records entirely in electronic form with a combination of Excel spreadsheets and Word and PDF documents.

- b. Backups of electronic records to be maintained.
  - i. Onsite: At least monthly, Treasurer shall back up LEYM's electronic financial records that are kept on Treasurer's computer to a second storage medium.
  - ii. Offsite: At least annually, Treasurer shall back up LEYM's electronic financial records to flash drives and convey to the Presiding Clerk and the Clerk of Finance Committee for offsite storage.

## 2. **Record Retention and Destruction:**

- a. Current financial records, to the extent that they are paper records, will not be destroyed until they have been
  - i. converted into electronic records,
  - ii. backed up and conveyed to Presiding Clerk and clerk of Finance Committee for offsite storage, and
  - iii. audited.
- b. Historical financial records will be maintained by LEYM in accordance with the Record Retention Schedule<sup>28</sup> represented in **Appendix E**.
- c. Nonpermanent financial records, whether paper or electronic, will be destroyed, or deleted as appropriate, by the Treasurer once they are past their approved retention period.
- d. Financial Statements are also archived as published in the "Annual Records" of LEYM.

## **J. Annual Financial Calendar**

### **Eighth or Ninth Month**

- **Finance:** Notify MM treasurers of suggested contribution per member for current fiscal year, asking for payment by end of first month.

### **Eighth Month**

- **Finance:** Arrange for audit of prior fiscal year financial statements
- **Finance:** Submit a request to the Publications & Archives Committee to make the following updates to LEYM Policies and Procedures:
  - Mileage reimbursement rate in section IV.A.3.c.
  - Mileage reimbursement rate on Travel Expense Form in Appendix E
- **Finance:** Make the following updates to the Financial Manual:
  - Contractor hourly rates in section II.A.4. and II.A.5.
  - Mileage reimbursement rate in section II.B.7.
  - Mileage reimbursement rate on Travel Expense Form in Appendix B
- **Finance:** Submit request to the Digital Communications Facilitator to publish updated Travel Expense Form and updated Financial Manual on the LEYM website
- **Treasurer:** Submit
  - final financial report on Annual Meeting to Bulletin editor (in JPG format)
  - final financial statements for prior fiscal year to auditor
- **Treasurer:** Arrange for the updating of signatures on existing accounts as necessitated by changes of officers and/or finance committee clerk

### **Ninth Month**

- **Treasurer:** Report to Executive Committee (with comparisons to forecasted figures that were reported at Annual Sessions during Annual Meeting)
  - o final financial results for Annual Meeting itself
  - o final financial statements for the fiscal year ended June 30th

### **First Month**

- **Finance:** Announce to Monthly Meetings upcoming March 1st deadline for submission of applications for scholarship funds for attending Quaker colleges and universities or for Quaker organizational internships/fellowships
- **Treasurer:** File Forms 1099-NEC with the IRS for LEYM independent contractors

### **Second Month**

- **Finance:** Remind treasurers who have not yet sent in their MM's annual contribution

### **Third Month**

- **Finance:** Bring a recommended budget to the Representative Meeting for discernment
- **Finance:** Set registration fee for Annual Meeting. Prepare preliminary budget for Annual Meeting itself in coordination with the Arrangements & Site and Program committees (adult and youth & children). Remind purchasers of sales tax exemption.

### **Sixth Month**

- **Finance:** Propose a final budget at Annual Sessions (including automobile travel mileage reimbursement rate and Monthly Meeting assessments) for approval
- **Treasurer:** Retrieve USB "thumb" drives containing the prior year's backup of electronic financial records from Presiding Clerk and clerk of Finance Committee, and give them a new, current one

## **II. Budget Categories and Funds**

### **A. Budget Lines Not Supporting Funds**

1. ***Advancement & Outreach:*** This line funds literature and other kinds of support for new worship groups.
2. ***Administration:*** This line is used to support expenses that the presiding clerk has in conducting Yearly Meeting business that don't fall into other categories. These expenses include, but are not limited to, travel for intra-yearly meeting visitation and travel to workshops on clerking. Other expenses include: costs of audits, bank fees and charges, office expenses such as postage, paper, envelopes, etc. (YM18-22 & 37)
3. ***Conference Attendance-Quaker Values:*** This line supports the cost of attendance at conferences that are in keeping with or promote Friends' values and testimonies. (YM18-37)
4. ***Database Manager:*** The database manager is currently paid an hourly rate of \$27.50 per hour. (YM2019-39 and 2024-2025 Budget)
5. ***Digital Communications Facilitator:*** The Digital Communications Facilitator is currently; paid \$33.00 per hour. (YM2019-39 and 2024-2025 Budget)

6. **FGC:** This line represents our contributions to Friends General Conference.
7. **Insurance:** This line covers all insurance expenses of the Yearly Meeting. As of 2012, this was general liability insurance.
8. **Ministry & Nurture:** This line supports activities of the Ministry & Nurture Committee.<sup>10</sup>
9. **Olney Friends School:** This is our contribution to a high school at Barnesville, Ohio, where we have held annual gatherings in the past.
10. **Publications:** This line supports costs for printing and mailing the *LEYM Bulletin*, *Annual Records*, and other occasional publications.
11. **Records Project:** This line covers expenses to process and archive the records of the Yearly Meeting. It is a contribution to the Friends Historical Library at Swarthmore College (500 College Ave, Swarthmore, PA 19081).

## **B. Budget Lines Supporting Funds / Funds Supported by Budget Lines**

Funds are sums of money assigned to support a specific purpose. They differ from budget lines in that unspent monies in funds are generally carried forward from one fiscal year to the next. Most of LEYM's funds are supported by budget lines, but they may also have other income.

Recommended fund floor/ceiling ranges are established by Finance Committee.

1. **College and Internship Scholarships:** This fund supports attendance at a member institution of the Friends Association of Higher Education or participation in a post-secondary internship or fellowship at a Quaker organization. Available funds will be divided among eligible applicants with a \$2,000 annual limit for an individual young Friend. The application deadline is March 1. The applicant needs a letter of support from their monthly meeting or worship group which shares the applicant's participation in the wider Quaker community; see additional information in LEYM's Policies and Procedures document. Proof of registration with the institution and the address or office that check should be sent to are also required. (YM2019-39) The name(s) of scholarship recipient(s) should not be published. (EC Nov 2019-05) Finance Committee should annually announce availability of this scholarship in January. The disbursements will be made in August. [*Recommended fund floor/ceiling range: \$2000 – \$4000*]
2. **Consultation Fund:** This fund was established to support the cost of consultations among monthly meeting clerks or representatives of monthly meeting Ministry and Nurture committees. (YM08-25. 3)<sup>11</sup> [*Recommended range: \$500 – \$2000*]

*The Consultation Fund was created by transfers from our General Fund and was last used 13 years ago (i.e., FY2011-2012). It was meant to support gatherings of people from Monthly Meetings working in similar areas (e.g., Clerks, members of Ministry and Nurture Committees). The Finance Committee recommends dissolving the fund and returning the balance in it (ca \$3,100) to the General Fund. In discussion, Friends urged us to continue thinking about how we can best stay in communication with each other, using all available avenues. We were assured that there are mechanisms for asking for funds outside of the regular budget as need arises. We also recognize that we now have other options beyond meeting in person to consult among ourselves, and that we can approve money to support in-person gatherings as there are leadings for them. A request was made to advertise the availability of the fund more widely. Friends approved keeping the Consultation Fund for*

*2024-25 and, if it is not needed during that time, laying it down in the next budget. If the fund is laid down, the balance will be returned to the General Fund. (YM 2024-20)*

3. ***FWCC Travel Fund:*** This fund is used to reimburse the travel expenses of our representatives to World Plenary Meetings of the Friends World Committee for Consultation, including registration, travel, food, and lodging. In the event that funds are not sufficient to cover costs, funds will be apportioned according to the stated needs of the named representatives. In order to spread out the expense, the Yearly Meeting budgets transfers from the General Fund to this fund each year. Reimbursement for travel of LEYM's FWCC Representatives to regional FWCC gatherings and the annual meeting of the Section of the Americas comes from the Travel Fund (*see II. B. 7., below*). [*Recommended ceiling: \$9000*]

Reimbursement for travel of LEYM's FWCC Representatives to regional FWCC gatherings and the annual meeting of the Section of the Americas comes from the Travel Fund. (YM 2024-12)

In 2014 the purpose of this fund was expanded to include support for Friends from less affluent parts of world attending International Representatives Meetings. (YM14-24) Currently an equal amount is budgeted to support enabling Friends from less affluent parts of the world to attend these World Plenary Meetings; this latter amount is transferred into the FWCC Travel Donation Fund. (YM2020-10) [*Recommended ceiling: Another \$9000*]

***High School Teen Retreat Program Fund:*** This fund supports the High School Teen Retreat Program – principally a stipend for the High School Teen Retreat Program Coordinator, along with direct expenses of the program. (YM2003-26 & 43, and *Report: Proposal for an LEYM High School Program and Coordinator*, pp. 61-63.) It can also support the costs of drivers (including the Coordinator) transporting teens to the retreats, but does not support individual teens' participation in the program.<sup>12</sup> [*Recommended range: \$3000 –\$4000*]

*The current balance of nearly \$6,900 in the High School Teen Retreat Program was created by transfers from the General Fund. The fund has not been used in ten years. The Finance Committee proposes lowering the ceiling of the fund to \$4,000 and returning the overage to the General Fund. They hope that way will be found to use this fund to support teen activities in the Yearly Meeting. In discussion, it was clarified that youth activities are currently being supported by other funds that are not affected by this proposal.*

*Friends approved lowering the ceiling of the High School Teen Retreat Program Fund to \$4,000 and encouraging teens, parents, and others to identify ways in which the fund could support our teens being Quakers together. The overage currently in the fund (about \$2,900) will be returned to the General Fund. (YM 2024-20)*

4. ***Ministry Scholarships (or Ministry Grants) Fund:*** This line, administered by Ministry & Nurture Committee, helps support monthly meetings who wish to send a member or attender of their meeting to FGC's School of the Spirit, the Earlham School of Religion, Pendle Hill, etc. for education or training related to ministry among Friends. Two requirements are: 1) that the request comes from the monthly meeting rather than the individual, and 2) that the monthly meeting provides financial support to the individual. (YM08-25.4 and YM08-38) [*Recommended ceiling: \$2000*]
5. ***Spiritual Formation Fund:*** This fund, administered by the Spiritual Formation Retreat Committee under the guidance of Ministry & Nurture Committee, supports the sponsoring and organizing of and attendance at the Spiritual Formation Program.<sup>13</sup> [*Recommended range: \$500 –\$2000*]

6. **Travel Fund<sup>31</sup>:**

- a. Yearly Meeting officers and representatives to Friends' organizations may receive reimbursement for travel expenses for business on behalf of the Yearly Meeting and for attendance at meetings of Friends' organizations. A committee member may be reimbursed for unusual expenses incurred on behalf of the Yearly Meeting if the presiding clerk provides written approval in advance. A copy of the Travel Expense Report Form appears in Appendix E of *LEYM Policies and Procedures* (and below, as Appendix B).
  - b. Reimbursable costs include registration, transportation, and lodging. (YM 2024-12)
  - c. If a Friend drives and requests reimbursement, the amount is calculated on a per mile basis.
    - i. The current reimbursement rate, for FY24-25 is 21¢ per mile based on the IRS variable cost rate for medical travel and moving (YM 20-18); any change to this rate is part of the budget process and must be approved by the Yearly Meeting.
    - ii. The incremental portion of mileage reimbursement above the 14 cents per mile standard charitable mileage expense rate is includable in the taxable income of the volunteer.
  - d. Friends are expected to cover their own food costs.
  - e. With regard to lodging:
    - iii. When possible, Friends are asked to arrange lodging with Friends in the area of travel.
    - iv. If conference-offered lodging is available and the traveler chooses to stay at a higher-cost location, LEYM will reimburse up to the conference-offered lodging cost. (YM 2024-12)
  - f. However, the intent of the Yearly Meeting is that no one be excluded from representing LEYM because of limited financial resources; thus, individuals may request reimbursement for additional travel-related expenses or take them as a tax-deductible contribution to the Yearly Meeting.
  - g. Special travel requests. For special travel needs of Friends within the Yearly Meeting relating to Quaker work, the presiding clerk, the treasurer, and the clerk of the Finance Committee will consult with one another, and the presiding clerk will respond. Other officers, other committee clerks, and other members of the Finance committee may be consulted as needed. (YM13-34)<sup>14</sup>
  - h. Monthly meetings are responsible for travel expenses of their representatives to Yearly Meeting who attend Representative Meeting or Annual Meeting. [*Recommended range: \$2000 – \$4000*]
8. **Work Projects Fund:** This fund supports the costs of LEYM work projects, including the registration costs of individual participants, as needed. It is administered by the ad hoc committee organizing work projects. (YM14-24) [*Recommended ceiling: \$2000*]
9. **Youth Activities Fund:** This fund, also supported by interest on the Granville Friends Youth Fund (see II. C. 3), can be used to help underwrite or provide scholarships for activities and conferences for the youth of the Yearly Meeting. Although this fund was established, in 1989, to help support events such as the youth trips to William Penn House, the FGC Gathering, or LEYM Annual Meeting, the use of the fund is not limited to that. This fund is *not* to be used for scholarships to attend academic institutions (YM93-10). Additional contributions to the Youth Activities Fund are encouraged.

Approval of expenditures from the Youth Activities Fund is the responsibility of an ad hoc committee of the presiding clerk, treasurer, and clerk of Youth & Children Committee, proceeding within the constraints of the budget approved by Yearly Meeting. If need be, the assistant clerk, clerk of Finance Committee, and another representative of Youth & Children Committee can be consulted or act as replacements for the presiding clerk, treasurer, and clerk of Youth & Children Committee respectively. Requests for assistance should be made to the presiding clerk by completing the application form that appears below as Appendix C.<sup>15</sup>  
*[Recommended range: \$4000 – \$8000]*

### **C. Funds Not Supported by Budget Lines**

1. **Annual Meeting Fund:** *(See III. A, below.)*
2. **General Fund:** The financial system of Lake Erie Yearly Meeting is fund-based. Nearly all income goes into the General Fund.<sup>16</sup> Payments based on budget lines (including the support of other funds) come from the General Fund. The amount of money in the General Fund equals our total financial assets minus the amount in other funds. *[Recommended ceiling: \$30,000]*
3. **Granville Friends Youth Fund:** The principal of this fund is invested and the income transferred to the Youth Activities Fund *(see II. B. 8, above)*. It was a donation from the Granville Monthly Meeting when that Meeting was (temporarily) laid down. *(For more details, see Appendix D.)*
4. **Traveling Ministries Fund:** This fund supports the work (principally the travel costs) of traveling ministers approved by the Yearly Meeting. It is administered by the Ministry & Nurture Committee (YM 14-24, YM 15-22).

*The Travelling Ministry Fund was created by a restricted donation of \$3,500 in 2013-14, with the stated intention that it should be used for “travelling ministry.” The fund has never been used. The Ministry & Nurture Committee has had oversight of the fund since 2015. The Finance Committee recommends that the Advancement & Outreach and the Ministry & Nurture committees consider how to use these funds appropriately. In discussion, Mike Hinshaw (Wooster), who was Treasurer at the time the gift was first made, felt that the original donors would be comfortable with the Yearly Meeting changing how the money is used. We believe the intent was to support Friends from within LEYM who wish to engage in travelling ministry. Friends approved asking our Advancement & Outreach and Ministry & Nurture committees to consider appropriate uses for this fund. (YM 2024-20)*

## **III. Annual Meeting Finances**

### **A. Annual Meeting Fund**

The Annual Meeting is intended to support itself. Registration fees for the Annual Meeting may be adjusted each year in an attempt to keep a sufficient balance in this fund.<sup>17</sup> Expenses from consumables can be reimbursed, but the committee planning on reimbursement should have come to an understanding with the Finance Committee or treasurer as to limits. *[Recommended range: \$1000 – \$3000]*

## **B. Guidelines Regarding Honoraria and Expenses for Annual Meetings** (from *Policies and Procedures, Appendix F*)<sup>18, 30</sup>

1. Keynote speaker receives \$500 plus travel, registration, meals, and room. Clerk of Program Committee gives name to registrar and to treasurer.
2. Non-LEYM folks who give workshops or lead Bible study receive \$100 plus room, meals, and registration. Clerk of Program Committee gives names to registrar and treasurer.
3. LEYM folks who give workshops receive no honoraria or expenses.
4. Leaders of special evening programs receive up to \$150 plus room, meals, and registration. Clerk of Program Committee gives names to registrar and treasurer.<sup>19</sup>
5. One representative from FGC receives registration, meals, and room, if this person is not an FGC employee.<sup>20</sup> Presiding clerk gives name to registrar.
6. Quaker organizations (e.g., AFSC, FCNL, FGC, FWCC, QVS, RSWR) pay registration, room, and meals for their staff who attend Annual Meeting to represent their organizations.
  - a. If such staff member also presents a workshop, the honorarium will be paid to their respective organization.
  - b. A keynote speaker who is a staff member of Quaker organization is in a different category. Although they may direct that the honoraria from their keynote speech (and workshop, if applicable) be paid to their respective organization, the default is that honoraria and expenses for such person are handled as for any other keynote speaker.
7. People who work full time with the children's program receive registration, meals, and room. Clerk of Youth & Children Committee gives the list of workers to the registrar.
8. Registrar receives registration, meals, and room.
9. Bookstore manager receives registration, meals, and room.

These are guidelines and not strict rules. The presiding clerk, in consultation with the treasurer, can override these guidelines in any given year.<sup>21</sup> Guidelines are approved by the Finance Committee. The monies to cover these honoraria come from registration fees paid by LEYM Annual Meeting attenders.

## **C. Registration Fees and Scholarships for Annual Meeting**

1. **Fees:** Fees cover honoraria (see above), room, board, and registration for full-time youth program workers, the registrar, and selected others after consultation with the Finance Committee and/or treasurer. These fees are set by the Finance Committee. (RM98-22)<sup>22</sup>
2. **Scholarships for first-time attenders:** In 2009, the Meeting approved a scholarship program for first-time attenders of Annual Meeting, covering one third of total costs (other than transportation). (RM09-16)<sup>23</sup> Subsequently the Finance Committee was empowered to set the degree of discount for first-time attenders to Annual Meeting. (RM11-12)<sup>24</sup>
3. **Scholarships for children and youth:** In 2010, the Executive Committee reported that "The current surplus of the Annual Meeting fund will be used to fully fund attendance of young Friends through grade 12 at the 2010 Annual Meeting. The Yearly Meeting will reevaluate this practice after Annual Meeting." (RM10-6.a) This practice continued for three years, by which time the fund was nearly depleted and the amount of discount was adjusted.

4. ***Other scholarships:*** The Annual Meeting registrar is empowered to make decisions about need-based scholarships and unusual requests for discounts in consultation with the treasurer and clerk of Finance when needed.<sup>25</sup>

#### **D. Reporting of Annual Meeting Income and Expenses**

1. ***Registrar's Report:*** The registrar prepares a report of all income and expenses for the Annual Meeting that flow through him/her and sends this report to the treasurer. The report includes the names of all people receiving discounts on registration, meals, and room.
2. ***Treasurer's Report:*** The treasurer prepares a financial report including all income and expenses for Annual Meeting. This report will be published each year in the fall issue of the *Bulletin*.<sup>26</sup>
3. ***Contributions:*** Contributions made to support Annual Meeting should be acknowledged by the treasurer.<sup>27</sup>

# Appendices

## A. Voucher Form

LAKE ERIE YEARLY MEETING  
VOUCHER

For Treasurer's Use Only
Check # _____
Date _____

Amount of Check \_\_\_\_\_

Make Check out to: \_\_\_\_\_

Person requesting reimbursement (if different from above) \_\_\_\_\_

Address to mail the check to \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Charge to account \_\_\_\_\_

Approved by \_\_\_\_\_ Date \_\_\_\_\_

Please attach all receipts.

Send to:

Tom Kangas, Treasurer, 3641 Weston Pl, Columbus, OH 43214 or email to LEYMTreasurer@gmail.com

## B. Travel Expense Report Form

### LAKE ERIE YEARLY MEETING TRAVEL EXPENSE FORM

Name and address: \_\_\_\_\_  
\_\_\_\_\_

***Please include copies of receipts for reimbursement.***

*It is the policy of LEYM that Friends cover their own food/meal costs.*

*With regard to lodging, when possible, Friends are asked to arrange lodging with Friends in the area of travel.*

*For any item that is a donation in kind to LEYM, please check the Donation box.*

1. Purpose of travel (e.g., meeting attended) \_\_\_\_\_

2. Dates of travel \_\_\_\_\_

3. Auto transportation\*

From \_\_\_\_\_ to \_\_\_\_\_ miles at 21 cents = \$ \_\_\_\_\_ Donation

From \_\_\_\_\_ to \_\_\_\_\_ miles at 21 cents = \$ \_\_\_\_\_ Donation

\*Note: the incremental portion of mileage reimbursements above the 14 cents per mile standard charitable mileage expense rate are includable in the taxable income of the volunteer.

4. Plane fare, other public transportation, and/or highway tolls. Submit copies of plane tickets or other major items. Itemize below:

\_\_\_\_\_ \$ \_\_\_\_\_ Donation

\_\_\_\_\_ \$ \_\_\_\_\_ Donation

\_\_\_\_\_ \$ \_\_\_\_\_ Donation

5. Other travel-related expenses (e.g., registration and lodging).

\_\_\_\_\_ \$ \_\_\_\_\_ Donation

\_\_\_\_\_ \$ \_\_\_\_\_ Donation

\_\_\_\_\_ \$ \_\_\_\_\_ Donation

Total to be reimbursed \$ \_\_\_\_\_

\_\_\_\_\_  
Total donation in kind \$ \_\_\_\_\_

Mail to: Tom Kangas, 3641 Weston Place, Columbus, OH 43214 or email to LEYMTreasurer@gmail.com

(11/2024 update)

**C. Youth Activities Fund Application**

**Lake Erie Yearly Meeting – Youth Activities Fund  
Application for Assistance**

The Youth Activities Fund can be used to provide scholarships for activities and conferences for the youth of the Yearly Meeting. This includes our own retreats as well as gatherings of larger circles of Friends, such as the FGC Annual Gathering. This fund is *not* to be used for scholarships to attend academic institutions.

Approval of expenditures from the Youth Activities Fund is the responsibility of a committee consisting of the presiding clerk, the treasurer, and the clerk of the Youth & Children Committee. If need be, the assistant clerk, clerk of Finance Committee, and another representative of Youth & Children Committee can be consulted or act as replacements

\*\*\*\*\*

Name:

Address:

Phone:

Email:

Purpose for which funding is requested:

Date(s) of the event:

How will this benefit you, your monthly meeting, and Lake Erie Yearly Meeting?

Have you received support from the Youth Activities Fund previously? If so, how often?

Previous times you have attended this event:

In the following, *please be as specific as possible*:

Costs:

Travel (actual cost): \_\_\_\_\_ Registration: \_\_\_\_\_ Housing: \_\_\_\_\_ Other: \_\_\_\_\_ **Total:** \_\_\_\_\_

Have you applied for funding from your monthly meeting or other sources?

If so, what amounts have you requested?

Amount requested from Youth Activities Fund (maximum \$300 per person): \_\_\_\_\_

*Please return this form to the LEYM Presiding Clerk (LEYMClerk@gmail.com)*

## **D. Granville Friends Youth Fund and LEYM Youth Activities Fund, History**

As Granville Monthly Meeting went through the process of laying down the Meeting in 1989, the following two minutes were produced and adopted:

1. Of the funds remaining in the Granville treasury, \$230 shall be donated to the Zanesville worship group. The remainder of the treasury shall be designated the Granville Youth Fund and put into an interest-bearing account at the discretion of the Yearly Meeting treasurer. The interest earned shall be appropriated for a LEYM Youth Activities and Conference Fund. Additional contributions to the Youth Activities Fund are encouraged. In the event the fund no longer meets the current needs, LEYM may redesignate the use of the principal and interest (approved, Minutes LEYM 1989, Advancement Committee report, *Bulletin*, Vol. 28, no. 1).
2. The committee will respond to requests from individuals for use of LEYM funds. The committee shall arrive at its decisions through consultations by phone or whatever means of communication are deemed appropriate by committee members (YM91-06; Vol. 29, no. 1; revised YM96-23)
3. In 1993, the question of whether the Youth Activities and Conference Fund should be used for academic scholarship was raised as there had been requests to the clerk of the Yearly Meeting for use of the fund to help students attend Friends academic institutions. The YM approved limiting the Fund to its original purpose and not providing scholarships to Quaker schools (YM93-10; Vol. 31, no. 1).
4. When the Granville Meeting was revived in 1993 the members indicated that the money they contributed and designated for the Youth Activities Fund should remain with the YM (YM93-10; Vol. 31, no. 1).

## E. Record Retention Schedule (see section I.I.2)

<b>RECORD RETENTION<sup>3</sup></b>			
<b>Document</b>	<b>LEYM<sup>1</sup></b>	<b>Retention Period</b>	<b>Storage Location</b>
<b>Organizational records with permanent retention – Recording Clerk, Publications &amp; Archives</b>			
Policies and Procedures	Yes	Permanently	Swarthmore?
Minutes ( <i>Exec committee minutes beyond Annual Records</i> )	Yes	Permanently	Swarthmore?
<b>Organizational records with limited retention</b>			
Computer backup for Treasurer’s records	Yes	1 year	*Flash drives held by Finance clerk and Presiding Clerk
<b>Legal (and other than strictly financial) records with permanent retention – Presiding Clerk, Treasurer</b>			
Insurance records—claims, policies (unexpired)	Yes	Permanently	Flash drives*
<b>Legal (and other than strictly financial) records with limited retention – Presiding Clerk, Treasurer</b>			
Insurance Policies (expired)	Yes	7 years	Flash drives*
Contracts & leases (expired)	Yes	7 years	Flash drives*
Correspondence—general	Yes	2 years	Flash drives*
<b>Supporting documentation for financial statements with permanent retention – Treasurer</b>			
Audit Reports	Yes	Permanently	Flash drives*
Cash Books (receipts and disbursements journals)	Yes <sup>2</sup>	Permanently	Flash drives*
Chart of Accounts	Yes <sup>2</sup>	Permanently	Flash drives*
Financial Statements—year end	Yes <sup>2</sup>	Permanently	Flash drives*
General Ledgers	Yes <sup>2</sup>	Permanently	Flash drives*
Tax returns & documents relating to income tax liability	Yes	Permanently	Flash drives*
<b>Supporting documentation for financial statements with limited retention – Treasurer</b>			
Accounts Payable records	Yes	7 years	Flash drives*
Accounts Receivable records	Yes	7 years	Flash drives*
Budgets	Yes <sup>2</sup>	5 years	Flash drives*
Bank Statements	Yes	3 years	Flash drives*
Deposit slips	Yes	3 years	Flash drives*
Bank Reconciliation	Yes <sup>2</sup>	2 years	Flash drives*
<b>Personnel and payroll – Presiding Clerk, Treasurer [for potential future use]</b>			
Employee Applications		3 years	
Employee personnel records (after termination)		7 years	
IRA & 401(k) plan contributions, transfers, distributions		Permanently	
Taxes, withholding statements		7 years	
Payroll records, summaries, tax returns		7 years	
<sup>1</sup> Applicable to LEYM as of record retention policy adoption ____.			
<sup>2</sup> Beginning with the 2019-2020 fiscal year, represented within the Excel file “LEYM Acctng 20X0-20X1.xlsx.”			
<sup>3</sup> Based on list published in the <i>Treasurer’s Guide For Religious Organizations, 2<sup>nd</sup> Edition</i> , Rosalie Bond, Author; Elizabeth Muench & Katrina Smathers, Editors; Developed and published by Philadelphia Yearly Meeting of the Religious Society of Friends, ©2008. According to the authors, the list was compiled from lists provided by Asher & Co., Zelenkofske, Axelrod & Co, CPAs Inc., and Fishbein & Co.			

## Endnotes

1. Minute YM08-17 reads, "...the Finance Committee believes that we need to be in closer communication with our monthly meeting treasurers so that they are aware of the suggested per member contribution. It was agreed that the clerk of the Finance Committee will email the treasurers on a regular basis throughout the year." [Reported from Finance, not minuted by YM.] See also YM2001-22: "The [Finance] Committee is asked to notify directly Monthly Meeting treasurers of their expected contribution."
2. Approved by Finance Committee, Annual Sessions 2017. Minute IV.
3. Approved by Finance Committee, Annual Sessions 2013. Session I (July 25), III. C.
4. YM2004-29: "Friends are reminded that the budget is given a first reading at Representative Meeting."
5. YM06-20 "We [Finance Committee] have added to the guidelines that the Annual Meeting financial report will be included in the fall *Bulletin* of each year."
6. The term "audit" is used here to represent the level of review described in the booklet *Friendly Audits* by Elizabeth Muench (Quaker Press of FGC, 1990).
7. Previously, *Policies and Procedures*, list of the Finance Committee's responsibilities, III. C. 4. b. (6). The *P&P* also lists among the responsibilities of the presiding clerk: "Ensuring that the Finance Committee arranges for an audit of the Yearly Meeting financial records every four years and when the treasurer changes." III. A. 1. c. (2).
8. Finance Committee report to Annual Meeting, 2009: "The Finance Committee approved the following procedures for paying for contracted services. It is the Committee's understanding that these procedures do not need the approval of the Yearly Meeting."
9. Finance Committee report to Annual Meeting, 2009.
10. This line was originally established to support arrangement of consultations for monthly meeting clerks and Ministry & Nurture (or corresponding) committees (YM05-29, Ministry & Nurture Report, item 4). This function has been supplanted by the Consultation Fund. The new purpose was proposed by Finance Committee and approved (YM13-20).
11. YM08-25.3. "Spiritual Consultation: The great success of the November 2007 Spiritual Consultation for representatives of the monthly meeting Ministry and Nurture committees has encouraged Friends to continue the practice. Out of this gathering a need was expressed for such a consultation for LEYM monthly meeting clerks. Thus M&N is proposing funds be set aside to enable such a consultation under the oversight of the LEYM Executive Committee for the fall of 2009."
12. Cannot document source, but believe this to be true, as support for teens' travel costs is requested through the Youth Activities Fund.
13. The budget line for this fund originally supported only supplies and scholarships for the Program. (YM04-43) In 2014 it was modified to support the Program "without restrictions." (YM14-20)
14. YM13-34. Text approved as presented.
15. YM13-20. Text approved as presented.
16. The notable exception is the interest on the Granville Youth Fund, which is transferred directly to the Youth Activity Fund.
17. YM2000-11 "Michael Fuson ..., on behalf of the Finance ... Committee, explained that the money for the annual meeting is budgeted separately [from the budget]. Friends requested that this information appear in future budget reports." At that time, a balance of between \$200 and \$1000 was recommended.
18. Originally from YM06-20 and RM99-33. At its meeting on November 12, 2011, Executive Committee asked the Program Committee "to work with the Finance Committee to finalize a change in remuneration policy without further approval of Executive Committee." Agreement between the two committees on new figures for the plenary speaker and workshop presenters from outside the Yearly Meeting was

finally reached on February 10, 2017. Susan Hartman requested July 29, 2021 that the Financial Manual be made to match Appendix F of Policies and Procedure with an update of the payment amount to \$500.

19. Previous manual says “Up to \$200 plus meals, room, and registration fee” for “Special program speakers.” This seems to refer to Saturday night speakers/musicians/etc. Manual also includes “Featured speaker for Quaker organization: \$50 (plus meals and a room).”
20. Previous manual adds “(if FGC does not, we will pay).”
21. A Finance Committee report (RM08-13) adds “The Clerk in consultation with the Treasurer may grant additional cost waivers.” Note that this was not a Meeting decision.
22. RM98-22: “Friends approved empowering the Finance ... Committee to set registration fees [for Annual Meeting] based on costs that may not be known at present.” [Unclear whether this was policy or applied to 1998 only, but Finance has continued to propose the fees.]
23. RM09-16 “At the recommendation of the Executive Committee, the Committee has developed a proposal for a scholarship fund beginning in 2009 for a third of the total cost of Annual Meeting for first-time attenders. Monthly meetings are encouraged to also help defray the cost of attendance at Annual Meeting. Friends united with this proposal, with details to be resolved by the Finance Committee.”  
Finance Committee report to Representative Meeting, 2009:  
“**Scholarship program for first time attenders:** We proposed a scholarship program for first time attenders to our annual gathering. The Yearly Meeting would commit to granting a scholarship for one third of the registration, room, and lodging fees. Attenders would be encouraged to ask their meetings for a scholarship to cover another one third of the costs. The funds from the scholarship would come out of the \$5000 balance in the annual meeting fund.”
24. RM11-12 “The Representative Meeting approved empowering the Finance Committee to set the degree of discount for first-time attenders to LEYM sessions.”
25. [From the Finance Committee Report to 2011 Representative Meeting, not otherwise noted in the minutes]: “We made the following decisions [concerning Annual Meeting]: ... 4) To empower the registrar to make decisions about need-based scholarships and unusual requests for discounts in consultation with the Treasurer and clerk of Finance when needed.”
26. Approved by Finance Committee 6/16/2006, revised 3/1/2008.
27. Approved by Finance Committee, Annual Sessions 2013. Session I (July 25), III. C.
28. The record retention schedule shown in Appendix E was proposed by Finance Committee with a focus on financial records, and approved by Exec Comm Oct 23, 2021 (EC21-10-06)
29. YM 2020-10 IV.A.6.a. “The Finance Committee determines a recommended per-member share for the constituent monthly meetings, based on the final budget approved by the Yearly Meeting and, in part, on the membership figures supplied by monthly meetings in their annual Statistical Reports, and notifies each monthly meeting of this per-member share. (Monthly meetings decide how to count members for the purpose of making their contribution to LEYM.)”
30. YM 2023-xx approved revisions to Policies and Procedures, Appendix F which are represented in this Financial Manual in Section III. Annual Meeting Finances, B. Guidelines Regarding Honoraria and Expenses for Annual Meetings.
31. Travel began as a budget line only; the fund, serving the same purposes, was approved in 2014 (YM14-24). The fund was discontinued, at least in financial statements, in 2018 but approval for this action was unclear. Re-establishment of the Travel Fund was approved during 2020 Annual Sessions (YM2020-11).

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