

Date: March 12, 2017
To: Representative Meeting
From: Ad Hoc Assessment Committee
Re: Report on activities and direction

Overview and Highlights

This report summarizes the work of the SAYMA Ad Hoc Assessment Committee since its appointment at Yearly Meeting in June 2016. The report is in five sections:

1. **Background:** Why and how the committee was established.
2. **Activities:** Intra-committee communications, clarification of charge, involvement of SAYMA treasurer and administrative assistant, development and implementation of survey of monthly meetings.
3. **Survey:** Survey mechanics, questions, responses and analysis.
4. **Tentative direction:** Where the committee is heading for recommendations.
5. **Request for guidance from rep meeting:** General and specific feedback requests.

Points of particular interest are:

- 20 out of SAYMA's 21 monthly meetings responded to a survey about how they determine their assessments.
- Two-thirds of monthly meetings use a per-head count to determine their assessments; the other third do not.
- There is considerable variation in whether youth and inactive members are included in the assessment counts.
- There is potential for improvement through:
 - Sharing membership practices among monthly meetings.
 - More guidance from SAYMA.
 - Aligning the assessment with the annual census.

The committee looks forward to feedback and guidance from March rep meeting.

1. Background

Throughout SAYMA's history, the organization has been funded primarily by monthly meetings via a per-person assessment intended to roughly reflect the relative size and, by implication, financial resources of the monthly meetings. A helpful description of SAYMA's assessment is included as Appendix A. It explains that the assessment is paid by monthly meetings "per member and regular attender" and further explains: "Monthly meetings exercise discretion in deciding whom to consider 'regular attenders.'"

Over the years, SAYMA's treasurers and finance committees have reported that year-to-year assessment revenue, which it seems should be fairly steady, is in fact somewhat erratic. This makes budgeting difficult. Furthermore, questions keep arising about whether all monthly meetings are paying their fair shares. Friends have wondered whether the discretion given to monthly meetings in determining their assessments might have led to differences in practice that result in significant inequities in the amounts paid.

At YM 2016, as part of its report, the finance committee recommended that Friends "Appoint an ad hoc committee to study the matter of how people are counted for the purpose of the assessment." After discussion, Friends approved minute 46-23-02: "The Clerk will appoint an ad hoc committee to study the nature of how meetings count people for their assessment."

In minute 46-43, the clerk appointed four members of the committee and invited others interested to contact her if they were also interested in serving. The committee ended up with five members, all of whom have been active in its work over the past nine months: Brian Yaffe, Celo, clerk; Carol Lamm, Berea; Wood Bouldin, Greenbrier Valley Worship Group; Bill Holland, Atlanta; and Chuck Jones, Chattanooga.

2. Committee Activities

Over the summer of 2016, the committee began communicating by email. Several committee members contributed thoughtful reflections that served as starting points for us. Some of the emails included suggestions (some originating with committee members, others passed on to us) for changing how the assessment is handled. Among the suggestions we received: pay according to average attendance; pay a percentage of each monthly meeting's budget; connect the assessment to the census.

On September 21, 2016 we had a conference call in which all five members participated. Outcomes of the call included the following shared understandings:

- The creation of, and the charge to, the committee came out of the context of SAYMA's budget crunch.
- The long-standing difficulty of projecting assessment revenue was another factor leading to the creation of the committee.
- Recommendations from our committee should continue to place responsibility with monthly meetings for determining their own assessments with integrity, i.e. SAYMA may guide but should not dictate assessment calculations for monthly meetings.
- It was clear that there is variation among monthly meetings on processes and criteria for determining their assessment to SAYMA. We did not have good data on the variations, however, and we had many questions.
- Promising directions for improvement included the following:

- More consistency around processes and criteria for determining monthly meeting assessments.
- More guidance from SAYMA to monthly meetings.
- Alignment between the annual census and assessments.
- We agreed to survey monthly meetings to gather data to answer our questions about how they handle the assessment.

Over the next several months we drafted, edited, distributed and followed up on a survey of monthly meetings. See the next section of this report for details.

On February 10, 2017, with survey responses from 20 of SAYMA's 21 monthly meetings in hand, we had a second conference call. Again, all five committee members participated. This time, we were joined by Roger Wise, SAYMA treasurer. The outcome of the February call is this report.

Throughout our work, we have received great support from Roger Wise as well as from Charles Schade, assistant treasurer, and Liz Dykes, SAYMA's administrative assistant. They unfailingly responded quickly and clearly to our questions. We kept them in the loop, and they took the initiative to send us relevant and helpful information at critical points when they could see we needed it. We are very grateful for their assistance.

3. Survey

We used Survey Monkey, an online service with which SAYMA maintains an account, to conduct the survey. On November 4, we sent the link to the survey by email to treasurers and/or clerks¹ of SAYMA's 21 monthly meetings. We had our first response within hours, and several more over the next few days. Subsequent lulls led to follow-up emails and eventually phone contacts for a few stragglers. In the end, we were gratified to have responses from all but one of SAYMA's monthly meetings.

The survey was comprised of 12 questions in four categories:

1. Monthly meeting (MM) name and contact info for person who filled out survey. (Q1-Q4)
2. MM fiscal or budget year, and how frequently MM pays SAYMA. (Q5-Q7)
3. How MM determines the amount to pay for its assessment. (Q8-Q11)
4. Percent of MM budget that goes to assessment. (Q12)

Appendix B consists of summarized survey data for all responses except Q3 and Q4, which provide individual contact information for the respondents. In addition to summarized numerical data, the appendix includes responses to open-ended questions.

¹ Clerks were included when we were not confident that we had the correct email address for the monthly meeting treasurer.

Key results are summarized below by category.

Questions 5-7: MM fiscal or budget year, and how frequently MM pays SAYMA.

The questions in this section were included because from the perspective of SAYMA treasurers, the timing of payments is somewhat unpredictable. However, MMs report they are paying regularly. Sixteen report that they pay on a regular schedule, with only two indicating that their payment schedule is based on available cash. One respondent confessed: “Our quarterly payments have sometimes been late and this has caused confusion for the SAYMA treasurer with regard to how many payments we have made during SAYMA’s fiscal year. I will try and do better during our coming year in making timely payments.”

Another factor in unpredictable timing may be the difference in fiscal years between MMs and SAYMA. Most MMs use the calendar year for their fiscal year. Since SAYMA is on an October – September fiscal year, it is possible that the six monthly meetings who report paying once a year might not be paying at the same time each year. This is a question we didn’t ask.

Questions 8-11: How MM determines the amount to pay for its assessment.

These questions are at the heart of the survey.

Two-thirds of the MMs pay the assessment on some kind of per-head basis. The other six follow different methods in determining their assessment.

- One meeting collects individual assessments and sends in the amount collected.
- Two meetings report calculating the amount per-head but then adjusting it downward in lean years.
- One meeting reported that it has sent in the same amount as its assessment for several years in a row. The treasurer in this case noted that any number arrived at would be a guess, as membership records are incomplete and no one is keeping track of attendance.
- Just in the current year, one meeting changed a practice of counting individuals and instead paid a percentage (22%) of its budget to SAYMA instead of a per-head assessment.

Fourteen MMs multiply the SAYMA assessment (in recent years \$60, but raised to \$65 for 2017) by some number of persons. However, there are variations in who is counted.²

² Three MMs that replied to Q8 that they followed a different method nevertheless responded to the question asking for details of the count. Two were MMs that did the count but then sometimes sent less due to financial constraints. The third was the MM that recently switched to a percentage basis, evidently providing information on

- All count active adult members.
- All but one count active adult attenders.
- Nine count inactive adult members who contribute financially.³
- From there the numbers decline notably:
 - Six count active youth members.⁴
 - Six count active youth attenders.
 - Six count inactive adults who do not contribute financially.
 - Three count non-members who do not attend but contribute financially.
 - Only two count inactive youth members, regardless of whether their families contribute or not.
- One meeting pays half the assessment for youth members.
- One meeting pays on average attendance over the past year, regardless of age or membership status. This respondent explained: “We do not differentiate between members and attenders; in following the equality testimony, all Meeting participants are treated equally.”

Connection to the census (Question 11) is all over the map, as we would expect, given this statement included in the census cover letter for recent years:

Note that the census information is not used to determine your assessment (the amount your meeting owes to the yearly meeting). The yearly meeting requests that each monthly meeting contribute an amount based on the total number of adult members and regular attenders (currently \$65 per person). The actual amount is determined by your monthly meeting. However, census information is used to estimate the income the yearly meeting might receive when SAYMA sets its annual budget.

We asked the census question because our committee sees potential for changes that would align the assessment more closely to the census. The annual census does include the categories promoted as the basis of assessment, i.e. members and active attenders.

how the count had previously been done. Another MM indicated on Q8 that they did use a count, but did not provide a response to the question asking about the detail. In a similar case, follow-up contact provided the missing information. Bottom line: the numbers here represent the closest we can come at present but may not agree in every case with the results appearing in Appendix B.

³ The survey results only show eight, but one MM’s response about counting inactive adult members who do not contribute financially but not inactive adult members who *do* contribute financially led to follow-up communication. The MM would have counted inactive adult members who do contribute financially, if there had been any.

⁴ The survey results only show five, but one MM’s response about counting active youth attenders but not active youth members led to follow-up communication. The MM would have counted youth members if there had been any.

The survey showed that twelve MMs already consider the census as they determine their assessment. Three actually use the census as the basis of their assessment count. Ten other MMs consult the census but do not follow the number strictly due to calendar differences between the census and the budget year and/or because of definition differences between census and assessment categories.

Question 12: Percent of MM budget that goes to assessment.

We asked this question because we knew that one MM had recently made a change to a percentage of budget method, and the committee had received a suggestion that a percentage-of-budget method might be a better solution overall. The committee was interested in knowing how much congruence there was in how the assessment relates to MM budgets. The range was 6.5% to 22%. The average was 13.5%, the median 12.3%.

4. Tentative Direction for Committee's Work

The committee is inclined to move in the following directions:

- Encourage MMs to share practices and understanding of membership, such as:
 - Inviting attenders to move into membership.
 - How to maintain contact with and/or release long-gone members.
 - Recordkeeping.
 - Responsibility of members for financial support of MM, including SAYMA assessment. E.g.: How do we integrate individual and collective responsibility? What are our expectations of ourselves and each other?
- Develop guidelines for tricky areas. Without dictating changes, SAYMA could helpfully recommend guidelines and encourage MMs to work toward consistency among MMs over time. Promising areas are:
 - Whether and if so, how, to include youth for assessment purposes.
 - Counting attenders/taking attendance.
- Alignment of assessment with census. We think it may make sense to align the two administrative processes, i.e. census and assessment calculation. We propose taking a close look at the census definitions and any barriers to using this data as the basis for assessments.
- Evaluate financial implications of any changes we propose.

5. Request for Guidance from Rep Meeting

- Is our committee doing what you hoped? If not, where are we on and off track?
- Do you see any reason we should not pursue the directions laid out in section 4, above?
- Are there other options you would like us to explore?

- What do you think about youth and assessments? In our discussions, we have identified these two perspectives:
 - Pro payment: SAYF takes a sizable portion of the YM budget. It makes sense for MMs that have a lot of youth to contribute more.
 - Against payment: As a group, youth don't have money to contribute.

Our committee is eager to hear responses from rep meeting!

Appendix A

Source: http://www.sayma.org/online_documents.htm, see "Other Documents."

Yearly Meeting Assessments

SAYMA's current assessment is \$60⁵ per member and regular attender. Representative Meeting established this level through minute 113-5, which adopted the FY 2006 budget that included the assessment. Monthly meetings exercise discretion in deciding whom to consider "regular attenders." SAYMA encourages periodic payment of assessments, as these monies cover ongoing operational expenses of the yearly meeting which are continuous throughout the year. The annual gathering in June is largely self-financed, with those who attend and are able to pay providing most of the cost of the event.

Yearly meeting assessments cover ongoing operations of the yearly meeting, including salaries of two staff (administrative assistant and SAYF coordinator). They pay for operating our office, much of the SAYF program, the newsletter, contributions to wider Quaker organizations, set-aside funds for purposes such as spiritual development, and committee expenses. Operational expenses are detailed in SAYMA's current budget, which is approved at each fall Representative Meeting, and is attached to that meeting's minutes.

Friends with questions or concerns about the assessment or the use of budgeted funds are invited to contact the clerk of the Finance Committee or the Treasurer. Contact information for these individuals may be found in SAYMA's ["Positions of Responsibility"](#) roster on this website.

⁵ The assessment was increased at YM 2016 to \$65 for 2017 and \$75 thereafter, but as of the date of this report the updated assessment did not appear in this document on the SAYMA website.

Appendix B

Summarized Survey data follows.

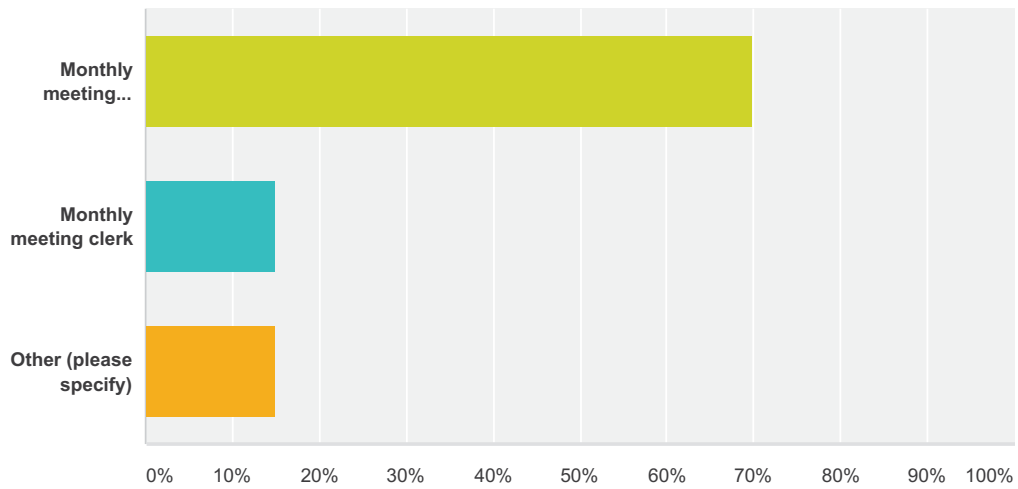
Q1 What is your monthly meeting?

Answered: 20 Skipped: 0

#	Responses	Date
1	Columbia ,SC Monthly Meeting	1/28/2017 4:09 PM
2	Oxford Quaker Meeting	1/26/2017 10:55 AM
3	Boone Friends	1/25/2017 7:02 PM
4	Asheville Monthly Meeting	1/5/2017 1:18 PM
5	Atlanta	1/4/2017 3:14 PM
6	Fozfire Monthly Meeting	12/27/2016 1:53 PM
7	West Knoxville Monthly Meeting	12/17/2016 2:01 PM
8	Chattanooga Friends Meeting	12/16/2016 12:25 PM
9	Charleston WV	12/16/2016 9:39 AM
10	Crossville	12/15/2016 7:22 PM
11	Huntsville Area Friends Meeting	11/20/2016 3:09 PM
12	Cookeville Friends Meeting	11/15/2016 7:15 AM
13	Athens Religious Society of Friends	11/12/2016 8:15 PM
14	Brevard m.m.	11/7/2016 4:11 PM
15	Swannanoa Valley	11/7/2016 11:02 AM
16	Greenville Monthly Meeting (SC)	11/6/2016 6:21 AM
17	Berea	11/4/2016 5:56 PM
18	Memphis Friends Meeting	11/4/2016 4:59 PM
19	Celo Friends Meeting	11/4/2016 4:28 PM
20	Nashville	11/4/2016 12:57 PM

Q2 What is your role?

Answered: 20 Skipped: 0

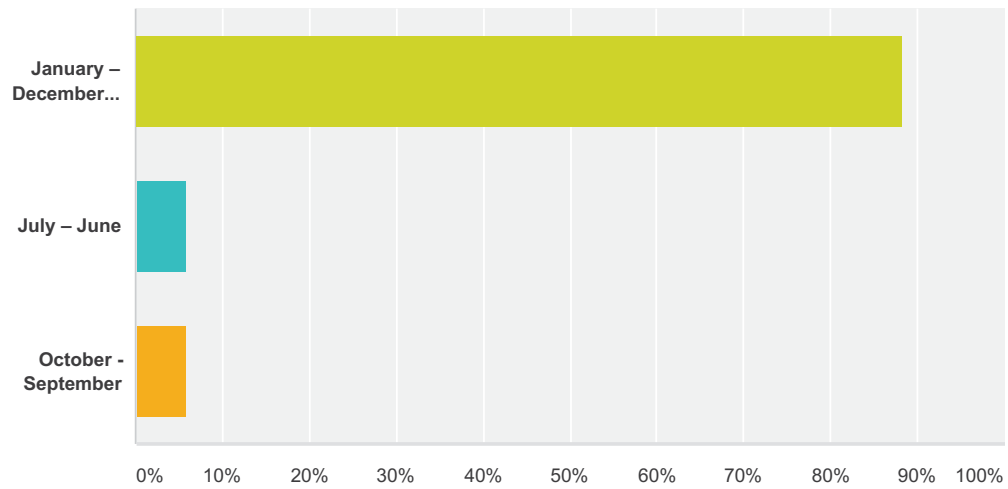


Answer Choices	Responses
Monthly meeting treasurer	70.00% 14
Monthly meeting clerk	15.00% 3
Other (please specify)	15.00% 3
Total	20

#	Other (please specify)	Date
1	At present, John and I are the only Friends meeting. We have an attender who enjoys the silence.	1/25/2017 7:02 PM
2	Clerk of Finance Committee	12/16/2016 12:25 PM
3	SAYMA rep, co-founder of the Meeting	11/7/2016 11:02 AM

Q5 What is your meeting's fiscal or budget year?

Answered: 17 Skipped: 3

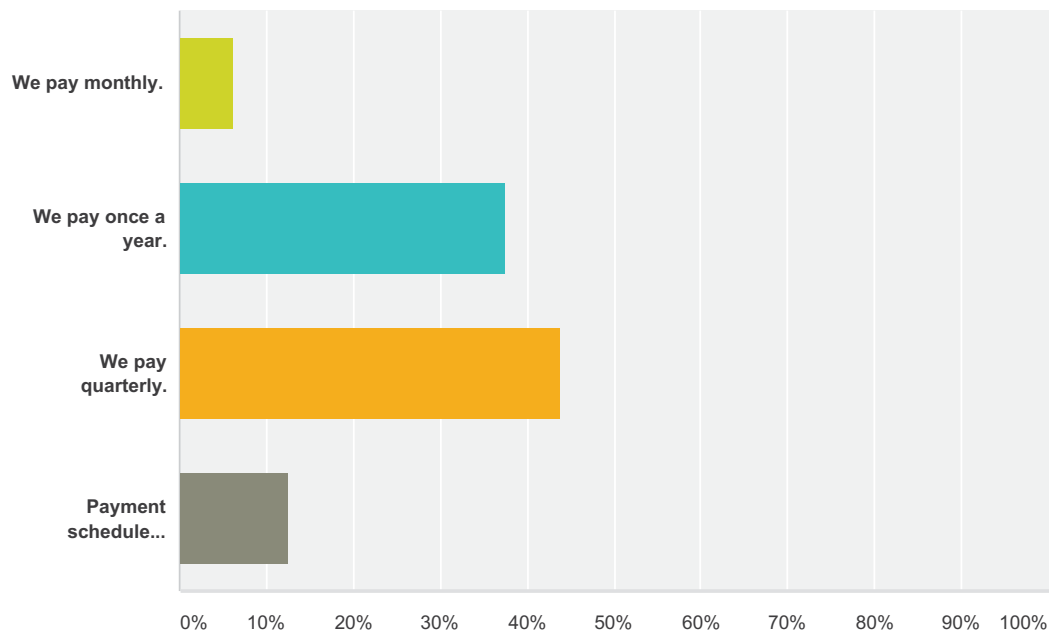


Answer Choices	Responses
January - December (calendar year)	88.24% 15
July - June	5.88% 1
October - September	5.88% 1
Total	17

#	Other (please specify)	Date
1	We have no official budget year at this time.	1/25/2017 7:03 PM
2	June - May	12/15/2016 7:22 PM
3	May - April	11/4/2016 5:56 PM

Q6 On what schedule does your meeting make assessment payment(s) to SAYMA?

Answered: 16 Skipped: 4



Answer Choices	Responses
We pay monthly.	6.25% 1
We pay once a year.	37.50% 6
We pay quarterly.	43.75% 7
Payment schedule depends on available cash.	12.50% 2
Total	16

#	Other (please specify)	Date
1	Twice a year	1/28/2017 4:10 PM
2	we have been paying Quarterly, but the finance committee has authorized one yearly payment. Which does SAYMA prefer?	1/5/2017 1:21 PM
3	That seems to depend on who is treasurer and who is on the finance committee.	12/16/2016 12:27 PM
4	usually twice a year, no definite dates	11/7/2016 11:03 AM
5	We used to pay quarterly.	11/6/2016 6:22 AM
6	We pay twice a year.	11/4/2016 5:00 PM

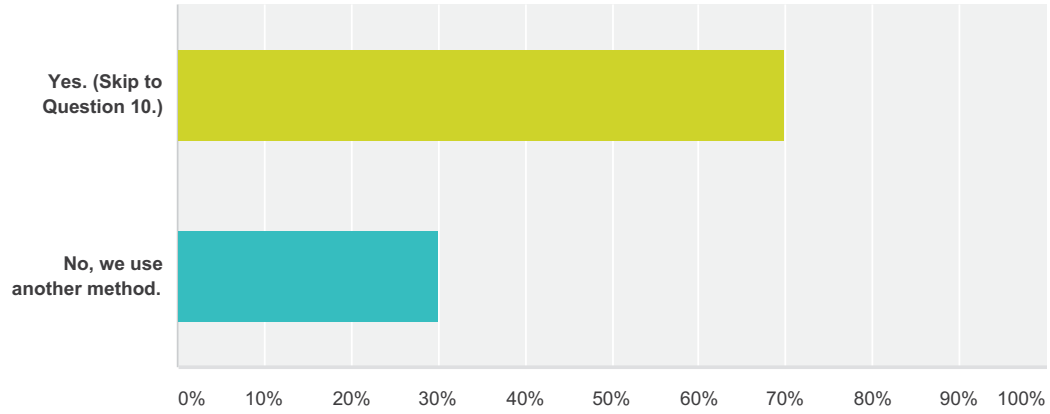
Q7 If you have anything to add about the annual schedule, please explain.

Answered: 6 Skipped: 14

#	Responses	Date
1	We are such a very small meeting that our share has to be small, so it doesn't make sense to make more than one payment.	1/26/2017 10:56 AM
2	John Geary, my husband, is supposed to access the meeting account (our former treasurer died) and contribute to SAYMA.	1/25/2017 7:03 PM
3	Our Quarterly payments have sometimes been late and this has caused confusion for the SAYMA treasurer with regard to how many payments we have made during SAYMA's fiscal year. I will try and do better during our coming year in making timely payments.	1/5/2017 1:21 PM
4	Our schedule may also change depending on whether we are ahead or behind our budget projections.	12/16/2016 12:27 PM
5	We understand that SAYMA prefers to receive payment distributed over the fiscal year. We're flexible as to the frequency of payment.	11/20/2016 3:11 PM
6	Over the years, we have mostly made donations to SAYMA quarterly. When funds are low, we donate when funds are available.	11/12/2016 8:18 PM

Q8 Does your meeting determine its assessment amount by multiplying the SAYMA assessment (\$60 in recent years) by a number of individuals?

Answered: 20 Skipped: 0



Answer Choices	Responses	
Yes. (Skip to Question 10.)	70.00%	14
No, we use another method.	30.00%	6
Total		20

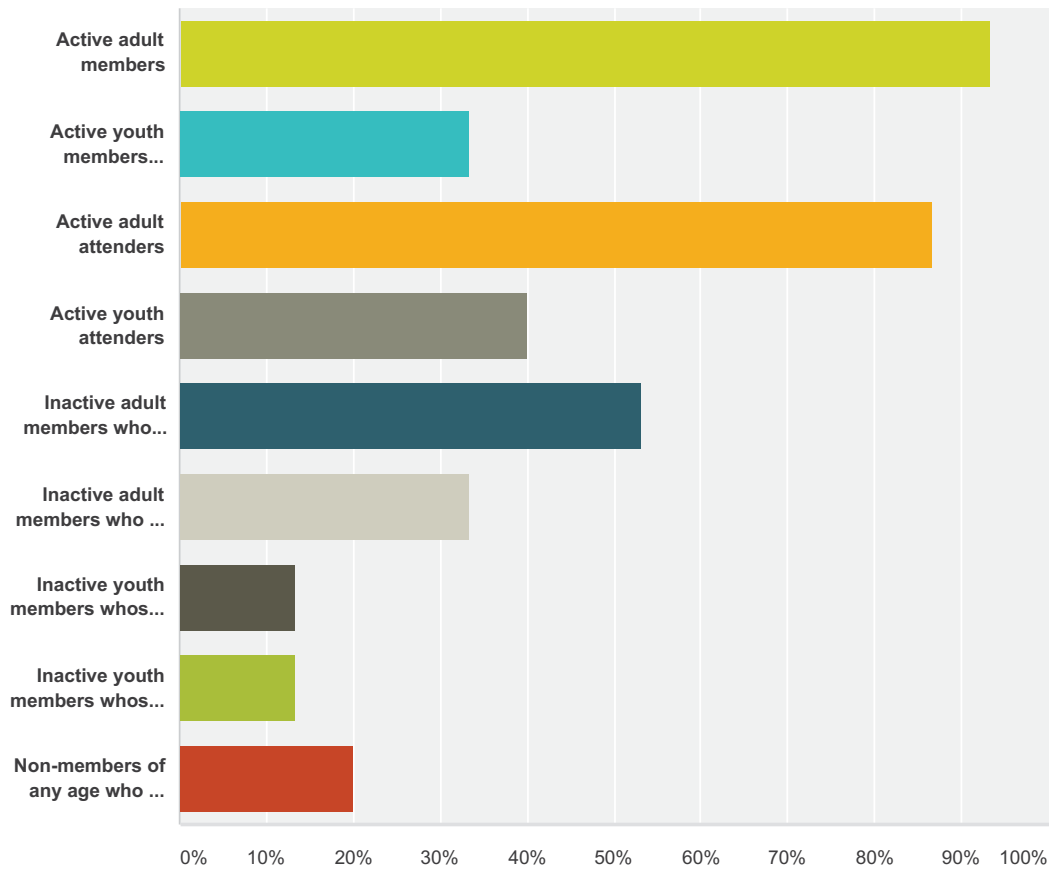
Q9 If you answered No to the question above, please explain how your meeting determines the dollar amount of the assessment.

Answered: 6 Skipped: 14

#	Responses	Date
1	We do the calculation (\$60 x number of members/attenders) but then take a good look at our bank account and determine the assessment based on what we can afford, preferably the recommended amount.	1/26/2017 10:59 AM
2	I don't know.	1/25/2017 7:04 PM
3	The number of Recorded Members is uncertain as our records are incomplete. The number attending Meeting for Worship is inconsistent and there is nobody counting. Any number we would arrive at would be a guess. Some in the meeting suggest that the the contribution should amount to 15% of our budget, but this has not been correct for many years if it was ever correct. The true answer is that it has been \$2860 for several years. Our new budget will be approved in the next month or two, and that budget includes an increase in this amount. The final amount will be determined once the Meeting for Business approves the budget.	1/5/2017 1:26 PM
4	We collect individual assessments and send in whatever we collect.	11/15/2016 7:17 AM
5	We use the suggested \$60 / number of individuals method when our Meeting has enough funds. When funding is low, we donate an amount that fits our budget.	11/12/2016 8:45 PM
6	This year (2017 budget) we determined the givings based on a percentage (~22%) of our budget. In previous years the givings determination was made by identifying the number of Friends who qualified as members or regular attenders with an expectation that it should be about 20% of our budget.	11/4/2016 4:36 PM

Q10 When determining the number of individuals for whom the assessment should be paid, which of the following are counted? Check all that apply. (Note: "Youth" in this context means non-adult, at whatever age your meeting draws that line.)

Answered: 15 Skipped: 5



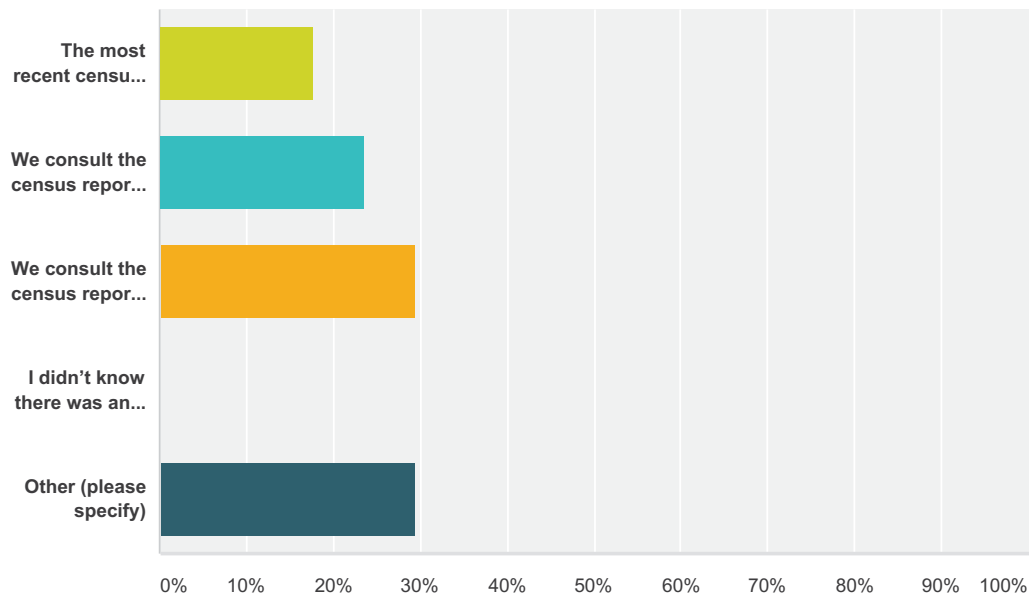
Answer Choices	Responses
Active adult members	93.33% 14
Active youth members (including associate members*, if applicable)	33.33% 5
Active adult attenders	86.67% 13
Active youth attenders	40.00% 6
Inactive adult members who contribute financially	53.33% 8
Inactive adult members who do not contribute financially	33.33% 5
Inactive youth members whose families contribute financially	13.33% 2
Inactive youth members whose families do not contribute financially	13.33% 2
Non-members of any age who do not attend but contribute financially	20.00% 3

Total Respondents: 15

#	Other (please specify)	Date
1	We pay half the assessment for youth members	1/28/2017 4:14 PM
2	This fall the Finance Committee took over CFM's SAYMA Census for two reasons. 1. The assessment census needs to be done the same way each year for consistency. (It past years it was done by one person. The person doing that year's census chose his/her own methodology.) 2. Finance needs the census to be done in the fall so that we can use the figure in developing our budget. We can't afford the "spring surprise" anymore. We noted that SAYMA "suggests" that we pay the assessment on every member over the age of eighteen, and every "active attender". SAYMA has no definition of active attender. The CFM Census formula will count each member of CFM, unless the member has had no contact with the meeting in 2 years and does not support the meeting financially. We will count as an "active attender" one who comes to MFW at least half the time, on average, and who contributes somehow to the life of the meeting, for example attending second hour, MFB and/or social events, or financially. CFM has nearly a dozen members whom we have not seen or heard from in years. We don't have addresses, phone numbers or email for those members. We are a small meeting. In 2017, using this formula, SAYMA is nearly 12% of our budget. We can't afford to include long-lost members and still do any work in our meeting, our community, and the world. Unfortunately, we don't have any attenders or members under 18. Thank you for asking and working on this issue.	12/16/2016 12:42 PM
3	We have no youth or inactive members who contribute	12/15/2016 7:23 PM
4	We count whoever pays the assessment.	11/15/2016 7:17 AM
5	We do not differentiate between members and attenders; in following the equality testimony, all Meeting participants are treated equally. To determine participation, we look at the average number of people attending each week over the past year (regardless of age or official membership status).	11/12/2016 8:45 PM
6	We use the numbers from our "census", which I have not been involved in. I would ask our clerk how this is calculated (nfmclerk@gmail.com).	11/4/2016 1:03 PM

Q11 In calculating the number of individuals for whom the assessment should be paid, what connection is there to the monthly meeting's annual census report to SAYMA?

Answered: 17 Skipped: 3



Answer Choices	Responses
The most recent census report determines the assessment count and agrees with it.	17.65% 3
We consult the census report, but the assessment count may differ because the census cut-off date does not correspond with our budget year.	23.53% 4
We consult the census report, but numbers may differ because the census does not correspond on all points to the definitions used for assessment .	29.41% 5
I didn't know there was an annual census report.	0.00% 0
Other (please specify)	29.41% 5
Total	17

#	Other (please specify)	Date
1	Like the number of Recorded Members, the census report is our best estimate of the state of our members and attenders. Some in our meeting think the assesment should include everybody, including young children and infants. Others think that the assesment should be based only on adult attenders and recorded members. Others think it should be based only on the number of recorded members regardless of their state of activity. In short, if you ask any group of Friends from Asheville meeting, you will get the number of Friends asked plus one (or two or three) opinions.	1/5/2017 1:30 PM
2	We use the formula stated above to determine the assessment. The Finance Committee has not yet done a census and I don't know what our decisions will be about that form. We have encouraged the meeting to clean its membership rolls. In my humble opinion, budget years, the census, and the assessment need to work together better. For example, our budget year is the calendar year. Our next-year budget is finalized in December. Doing the census in the early spring means the budget was only a guess. In 2016, the assessment ended up being 13.75% of our income. We can't afford guesses and surprises. The only solution I can think of immediately is to have a rolling census, where each meeting does theirs at the end of their budget year. Again, thank you for asking.	12/16/2016 1:03 PM
3	The assessment count is determined by how many pay the assessment. This normally does not agree with our census since there are some who cannot pay.	11/15/2016 7:19 AM

4	Two of the above seem appropriate: the census date does not correspond with our budget year, and, the definitions on the census do not correspond to definitions used for assessment.	11/12/2016 8:49 PM
5	It has not been used at all. They were thought to be separate processes unconnected to each other.	11/4/2016 4:38 PM

Q12 What percentage of your monthly meeting's annual budget goes to the SAYMA assessment?

Answered: 17 Skipped: 3

#	Responses	Date
1	12%	1/28/2017 4:21 PM
2	We don't do this calculation.	1/26/2017 11:01 AM
3	11.36% of income, 12.6% of contributions, 5.29% of total expenses. We performed significant renovations and maintenance on the meetinghouse amounting to more than our budget projection for all other expenses. Thus, we spent twice as much money as originally budgeted.	1/5/2017 1:49 PM
4	6.5%	1/4/2017 3:16 PM
5	11%	12/17/2016 2:09 PM
6	11.5 to 13.75	12/16/2016 1:05 PM
7	about 15%	12/16/2016 9:43 AM
8	25%	12/15/2016 7:24 PM
9	16%	11/20/2016 3:14 PM
10	Last year it was about 12%.	11/15/2016 7:24 AM
11	approximately 7.5%	11/12/2016 9:02 PM
12	15%	11/7/2016 11:05 AM
13	Appox. 25%	11/6/2016 6:24 AM
14	10.5%	11/4/2016 5:58 PM
15	12-13%	11/4/2016 5:05 PM
16	~22%; you did not but I will state that we decided to use a percentage because several individuals objected to using financial offerings of friends as part of the determining factor for whether or not someone's head counts. Also, in rural meetings some offerings are in cash, unnamed, and well below the \$65 per head.	11/4/2016 4:43 PM
17	8.67%	11/4/2016 1:04 PM