

Draft Minutes: Jikoji Board of Directors Meeting June 9, 2013

Present: All members and officers (Doug, Cliff, Jen, Dan, Edith, Bryan as Treasurer, Hollis), Mike, Jerry, Meido, John Lowney, Kathy, Kendra, Steve Tracey

Summary of Actions:

- Minutes from 20121209 approved
- Greg elected to the Board, as Residents' Representative
- "2013: PROJECT REVENUES & EXPENDITURES -- As of June 9, 2013" Approved and Accepted
- "Jikoji--Revenue & Expense Report & Proposed Budget 2013-2014 Fiscal Year", approved and adopted by board with provision that the \$6,000 projected surplus can be applied as needed for expense categories 6105, 6120, 6395 and 6455 after notice to the finance committee
- The Board adopted the IIPP plan ((need attachment)) with Greg as designated employee
- The Board adopted the (boiler-plate) Personnel Policy ((need attachment)) and delegates to the Personnel Committee the authority to make final decisions on Policy.
- Personnel Committee formed, John as chair with Dan, Kendra and Steve Tracey
- Closed Executive Session discussed resident status and utility fees
- Finance committee narrowed, to Bryan, Hollis, Doug, John and Dan

Selection of Facilitator: Doug Jacobson

(1) Call to order and introductions

(2) Draft Minutes Approved, 20121209

Prelim consent item: Greg elected to the Board, as Residents' Representative (unanimously recommended by Residents earlier)

(3) Reports

Resident Teacher : Appreciation and thanks to those who contributed and sustained Jikoji in his absence, particularly Priests, Residents, Kathy (Shika), others

## Committee Reports

- Residents: Discussed application process and forms, Emergency Response Plan now in late stages of preparation, Shika (Kathy) to be replaced by Guest Manager (Chris) with work shared by many residents.
- Projects: progress and accomplishments were discussed with handout of financial breakdown of contributions and expenditures (see attachment, “2012-2013: PROJECT REVENUES & EXPENDITURES -- As of June 9, 2013”): Approved and Accepted by Board
- Maintenance: Recent fall and preventative measures, many other challenges
- Practice: Ango, Sesshins, Daily and Sunday practice vital to Jikoji that is now a hub among many related practice centers (see Jikoji home page for links)
- Publications: web site extensions and email news distribution. Also, forthcoming book on sesshin practice, with Kobun’s teishos
- Ethics: relationship to personnel issues, meetings, agenda
- Animal Welfare: Jikoji pet medications and inoculations done, more being considered
- Seminars/workshops committee, Doug and Mike discussed precedents, work done last year, and further plans for spring and fall workshops
- Archives committee, Hollis, book in late stages of publication
- Shika: projections, further promotion, accomplishments

## Finance, Budget 2013-14

Handouts Discussed “Jikoji--Revenue & Expense Report & Proposed Budget 2013-2014 Fiscal Year”, approved and adopted by board with provision that the \$6,000 projected surplus can be applied as needed for expense categories 6105, 6120, 6395 and 6455 after notice to the finance committee

John Lowney with Bryan discussed ongoing consideration of insurance coverage and liabilities, particularly fire insurance, and related personnel issues

The Board adopted the Personnel Policy document in preparation, and delegates to the Personnel Committee the authority to make final decisions on Policy, subject to ongoing or annual revisions as needed. The Board also adopted the IIPP plan within the Personnel Policy document, with Greg as designated employee.

**Elections** The board decided to increase its size by one. Meido was nominated and unanimously elected by the Sangha present.

Note: All Board Member's terms except Meido (2016) and Edith (2015) will expire in mid-year 2014; all of these Members except Dan are still eligible for 1 more term.

**Closed Executive Session** for Board and its invited participants only  
Election of Board Officers Skipped, presumable current officers continue  
Reconsideration of Resident's Utilities (Fees): Discussed and resolved.

Credit Card, all except Mike's card are to be cancelled.

Finance Committee: Jen and Cliff resigned from the committee, leaving Bryan as chair with Dan, John, Hollis and Doug

Next Meeting Sunday Dec. 1, 2 pm unless ... (bylaws: "the second meeting of the Board shall be on the first Sunday in December each year except if it would be during Rohatsu in which event it shall be the first Sunday after Rohatsu, unless another date for said meeting is established by the Board of Directors." Rohatsu starts Dec. 2, late afternoon.)

## Appendix: Finance Committee Report, June 7 2013

Dear Jikoji Board Members, Finance Committee Member, Residents and Sangha Members:

Attached is the finance committee's budget report that includes the proposed budget for FY 2013-2014 and a balance sheet showing Jikoji's assets. The report also covers the two previous fiscal years.

Included in the Jikoji balance sheet for the first time is an estimate of the fair market value of the buildings and the land. This estimate based on information provided by John Lowney and it is important for insurance purposes to have such an estimate in our balance sheet.

There has been considerable discussion and misunderstandings about state of Jikoji's finances for the fiscal year that just ended, (FY 2012-2013). Jikoji finished the year in the black--that is with an approximate \$3,000 surplus. Many thanks to Kathy for taking up the Shika tasks after a difficult hand off of responsibilities to her. Jikoji has been blessed to have had Kathy and Karin before as its Shika and whoever follows them will have some large shoes to fill.

As you will see, the format employed in the Jikoji budget report, Jikoji's income is separated into two income streams: Non-discretionary Income (i.e. donations that are ear-marked by the donor for a specific purpose) and Discretionary Income (i.e. donations that are not ear-marked and income from retreats and other sources). The report on the last page presents information on the status of Jikoji's three major "funds". These are the Teacher Fund, The Facility Improvement Fund and the Trail Fund. A fourth fund, the "Animal Welfare Fund", was just recently created but at this time is minimally funded, so I have not included a report on the status of that fund.

It is expected that there will be some contraction in income for the next fiscal year based on the prediction that there will be a reduction in income for outside groups. I am attaching a spreadsheet that was created by Cliff and Kathy which shows predicted income for Fiscal year 2013-2014 of approximately \$43,500 from outside groups (last FY it was \$53,000). However, for budget purposes Hollis and I have elected

to use a more conservative income estimate for outside groups of \$36,500. Our reduction is due in part to the fact that the attached budget report includes in the account "Jikoji Sesshin" (Account No. 4312) all of the income Jikoji will receive from Angie's group, Floating Zendo, in the next Fiscal Year. We include it as "Jikoji Sesshin" income and not as "Non-Jikoji group retreat" income in as much as Angie and her group are sponsored under Jikoji's 501(c)(3) umbrella and Angie is, of course, one of the pillars of Jikoji. In the report from Kathy and Cliff, the Floating Zendo income is reported as "Non-Jikoji group retreat" income. With that adjustment the budget difference between Hollis and my report verses Cliff and Kathy's is \$2,500.

The Facilities Committee Report is attached below. It includes all income and expenditures for all projects undertaken in the calendar year 2012 and continuing to date in calendar year 2013. The report is self explanatory, however, here is a summary of the major projects completed at set forth in the report:

1. In the residents' building the two corner rooms were created and Karin's old room was upgraded and the electrical for the entire building was upgraded;
2. In the community building the kitchen improvements included the new prep sink and lighting and in the living area, the wall behind the couch was rebuilt.
3. A new utility shed and the new water filtration system have been installed and all of Jikoji's drinking water is now properly filtered for iron, magnesium, odor and color and it is purified to remove biological contaminants.
4. Major tree removal was completed around the Community and other buildings;
5. Road improvements including new rock and grading were completed;
6. For the Zendo building, a composting toilet and bathroom was installed with access to the room under the Zendo and a new expanded deck and deck railing system was completed; finish work to the sliding doors and interior of the Zendo was completed;
7. New meditation benches were created and have been placed around the property.

I look forward to seeing many of you on Sunday for many bows, many hugs.

Bryan