

## **DZIMC Operating Expenses and Sitting Group Dana Return Policy, 1-12-19**

### Background:

Dharma Zephyr normal operating expenses include: insurance, website development, maintenance and domain, P.O. box rental and postage, Secretary of State filings, PayPal service charges, supplies, and advertising and promotion. Normal operating expenses are tracked by the treasurer on a quarterly basis.

DZ income sources that can be used to cover normal operating expenses include:

- Donations to DZIMC that are not earmarked for the Scholarship Fund
- Dana from day-long retreats
- Surplus income from residential retreats
- Dana from sitting groups

Some DZ sitting groups contribute all their weekly dana to the DZ checking account. These groups currently include the Carson Monday Night Beginner's group, the Carson Monday Night 6:45 group, the Carson Wednesday Night (Westwind) group, and the Reno Monday Night group. The facility rent for these sitting groups is paid from the DZ checking account.

The Minden (Southwind) sitting group gives all their dana directly to the yoga studio where they meet. The Reno Recovery group donates \$20 a quarter to the DZ checking account.

This policy is to provide guidance on which sources of income will be used to pay for normal operating expenses and the procedure for returning excess sitting group dana to the sitting groups if that is their wish.

### Policy:

1. The normal operating expenses of DZIMC shall be paid for with income from the following sources in the following order:
  - a. Direct donations to DZIMC that are not earmarked for the Scholarship Fund
  - b. Net surplus dana from day-long retreats
  - c. Net surplus income from residential retreats
  - d. Dana from sitting groups
2. If income from sources 1.a through 1.c above is sufficient to cover normal operating expenses for the calendar year, the president will contact the sitting groups in January of the following year to discuss what they would like to do with the dana they contributed in excess of the sitting group rent obligation. Sitting groups may decide to:
  - a. Contribute their excess dana to the DZ treasury.
  - b. Have their excess dana donated to charities of their choice or used for sitting group expenses.
  - c. A combination of a. and b. above.
3. If income from sources 1.a through 1.c above is insufficient to cover normal operating expenses, the Guiding Sangha may utilize dana from sitting groups (1.d) to cover the shortfall. Any surplus sitting group dana after covering expenses will be dealt with per paragraph 2 above.
4. If income from sources 1.a through 1.c is in excess of expenses, the Guiding Sangha will decide how much to transfer to the savings account.

Adopted by Board Resolution on January 12, 2019