



ROCHESTER ZEN CENTER  
A BUDDHIST COMMUNITY

## BOARD OF TRUSTEES MEETING

October 20-21, 2017

Minutes recorded by the Secretary.

Unless otherwise noted, all actions of the Board at this meeting were by unanimous vote.

The following were present at the meeting:

*Trustees:* Chris Pulleyn (Chair), Kathryn Collina, Betsy Friedman, Sensei Gerardo Gally, Jonathan Hager, M.D., Thomas Roberts, Esq.

*Officers:* Roshi Bodhin Kjolhede, Abbot and President; Jeanette Prince-Cherry, Vice President; Scott Jennings, Esq., Secretary and Business Manager (Treasurer Colleen O'Brien was attending a funeral and could not be present at the meeting.)

*Others:* Thomas Kowal, Chair, Facilities and Sustainable Operations Committee; Eryl Kubicka, Chapin Mill Rental Coordinator; Ven. Wayman Kubicka, Chapin Mill Caretaker and Head of Zendo; John Pulleyn, Head of Zendo

- ◆ Wayman Kubicka, who serves as Chapin Mill Caretaker and Head of Zendo, reported on security at Chapin Mill. The Center has purchased a license-plate reader that will monitor vehicles entering and leaving Chapin Mill. In addition, the Chapin Mill Wi-Fi network has been reconfigured to increase security, and the physical security of the buildings has also been enhanced. The Committee on Facilities and Sustainable Operations, of which Wayman is a member, will prepare a report on Chapin Mill security for the next Trustees' meeting.
- ◆ Eryl Kubicka, who serves as Chapin Mill Rental Coordinator and Chair of the Chapin Mill Rental Committee, reported on the Chapin Mill rental program. At the request of the Committee, which is charged with setting rental rates subject to approval and modification by the Board, the Board added Donna Kowal to the Committee, which now comprises Eryl, Donna, Betsy Friedman, and Kit Miller. Eryl reported that so far in 2017 we have 45 days of rentals scheduled. Our current rental rate is gen-

erally \$1,600 to \$1,700 per night, but the Committee does allow for some rate flexibility in appropriate circumstances.

- ◆ The Chair of the Retreat Center Refurbishment Task Force, Chris Pulleyn, reported on behalf of the Task Force. The Board has charged the Task Force with creating a refurbishment and renovation plan for the Chapin Mill Retreat Center, with particular emphasis on ensuring that the building is attractive and appealing to potential renters. Chris reported that the Task Force, which comprises Chris, Wayman, Roshi, Tom Kowal, and Eryl Kubicka, had so far spent some \$400 of the \$10,000 previously budgeted for 2017. The Board authorized the Task Force to carry forward into 2018 any unspent balance remaining as of year's end; amounts spent will continue to be charged to the Cost of Chapin Mill Rentals account.
- ◆ Eryl Kubicka, who is Co-chair of the Columbarium Task Force, reported that for the first time a deceased Sangha member's ashes had been scattered at the future site of the columbarium. The members of the Task Force are Eryl and Wayman (Co-chairs), Chris Pulleyn, and Tom Kowal. Eryl noted that, given the limited number of workers available, the Klava House project and the Retreat Center courtyard project have been given priority over the columbarium project. However, planning continues for the columbarium: Last September, Sangha member and landscape architect Eric Higbee spent considerable time looking at the columbarium site and sharing ideas with members of the Committee. Eric and the Committee are considering the *Spinning Still* sculpture, as well as a winding dry-laid stone wall, as elements of a possible design. Eric was recently at Chapin Mill and will update the Committee on his ideas in the next few months.
- ◆ Eryl, who also serves as Chair of the Workplace Safety Committee, presented the Committee's report. Two safety-related incidents occurred at Chapin Mill during sesshin: (1) A kitchen worker dropped a sharp knife and deeply cut her foot, an injury that required several stitches. The Committee recommends that sesshin kitchen workers be reminded of the requirement that they wear suitably protective footwear. (2) A sesshin participant fainted as he stepped out of the soaking bath, fell, and hit his head, resulting in a scalp wound. We now have benches in both the bath areas, so that a bather experiencing symptoms can sit and put his head down before the symptoms progress. The Board created a Bath Safety Task Force comprising Jonathan Hager, Betsy Friedman, Tom Kowal, Wayman Kubicka, and John Pulleyn. The Task Force is charged with devising and implementing appropriate safety precautions and warnings relating to the Retreat Center soaking baths. The Task Force will also draft a consent form and develop procedures to ensure that the form is signed by those using the baths.
- ◆ Tom Kowal, who is Chair of the Committee on Facilities and Sustainable Operations, reported to the Board on behalf of the Committee. Tom's written report is filed with these minutes as Appendix A. Tom proposes replacing many of the old storm windows in the Arnold Park buildings. A number of those storm windows are damaged or defective, rendering them ineffectual or even dangerous. Scott noted that \$5,000 has been included for this purpose in the 2018 capital budget. Tom has also ar-

ranged for an expert repairman to repair and weather-strip a number of the old double-hung windows in the Arnold Park buildings.

- ◆ Chris Pulleyn, who serves as Chair of the Development and Outreach Committee, reported on behalf of the Committee. Chris first reported regarding fund-raising for the Klava House project at Chapin Mill. We have already raised slightly more than \$150,000, which represents the estimated cost for a basic version of the house. Any additional donations will be used for enhancements such as furnishings, landscaping, a lavatory in the basement, and an enclosed garage. We also plan to ask Sangha members for donations of appropriate surplus building materials that they may no longer plan to use themselves.

Chris reported that the fiftieth-anniversary edition of *Zen Bow* had been sent to Sangha members, Friends of the Center, and *Zen Bow* subscribers. Roshi commented that many who were members in the Center's early years were grateful for the anniversary edition and had found both the publication and the fiftieth-anniversary events to be "healing."

In June the Center participated in the Landmark Society of Western New York's forty-seventh annual House and Garden Tour. Some 2,200 visitors, most of whom had likely never before visited a Zen center or temple, came through the Center as part of the Tour.

The project to update the Center's website is underway. The project's goals include making the website easier to navigate, as well as easier to access on mobile devices such as tablets and smartphones. In addition, the Committee hopes to enlist a staff member or Sangha volunteer to assume management of the Center's presence on social media, such as Facebook. Finally, Jeanette and John are working on posting a selection of Zen Center recipes on the website.

The Board ratified and confirmed the current membership and Chair of the Committee, which comprises Chris (Chair), Betsy Friedman, Cecily Fuhr, Scott Jennings, Roshi Bodhin Kjolhede, Donna Kowal, Eryl Kubicka, John Pulleyn, and Trueman Taylor. The Board also modified the method of selecting the Committee's members: Henceforth, the Committee shall consist of those members appointed by the Board, plus additional members selected by the Committee, up to a total maximum membership of ten.

- ◆ Kathy Collina, who serves as Chair of the Sangha Engagement Committee, reported on behalf of the Committee. Kathy's written report is filed with these minutes as Appendix B. The Committee sponsors a number of initiatives, including (1) The Zen of Living and Dying group, led by Wayman and Eryl Kubicka, which supports members and their families who are dealing with illness or death, and (2) Seeing through Racism, a discussion group led by James Thompson, which meets regularly with the goal of minimizing our separation from others. Roshi commented that the Center will likely be ending its participation in the Adopt-a-Highway Program, and focusing instead on helping to keep our own neighborhood clean through our Western version of *takuhatsu*, which consists of silently

and mindfully picking up litter. (In Japanese monastic practice, *takuhatsu* refers to monks' formally begging for alms.)

- ◆ Chris Pulleyn reported on “Hello Pain,” a wellness initiative of the Center’s Community Mindfulness Outreach Program. This eight-week program, which helps participants deal with chronic pain, focuses on participants’ thoughts about pain and the feelings that are triggered by those thoughts. Although last spring’s program was quite successful, this fall’s program has faced some difficulties, with a number of participants withdrawing. However, Chris reported that those who have continued participating have found the program to be very helpful and worthwhile.
- ◆ Tom Roberts reported on behalf of the Ethics and Advisory Committee. Tom reported that no complaints had been received by the Committee since its last report to the Board. The Center’s Head of Zendo, John Pulleyn, responded to the Committee concerns regarding the death of a resident trainee earlier this year. The death was apparently due to an overdose of narcotics. John reported that the “medical information” section of the Center’s training-program application had been revised to include the following question: “As far as you know, do you have any other mental conditions or tendencies (such as an addiction) ... which could interfere with or influence in any way your participation in this training program?” A question regarding addiction will be added to the Center’s sesshin application as well. John reported that the Center also takes into account any recent treatment for addiction in deciding whether to accept an applicant for residential training or for sesshin. Roshi added that in the future the Center will be exercising more caution regarding the issue of addiction. For example, if a new trainee has a history of addiction, work supervisors and other staff members will be given information about the problem so that they can be on the lookout for warning signs of a relapse. Our goal is to take as cautious an approach as is reasonable in dealing with those who have a history of addiction.

On behalf of the Committee, Tom requested that Roshi and John also provide a formal written response to the suggestions that the Committee had previously made for dealing with issues relating to addiction in the context of the Center’s residential training program. Roshi and John agreed to do so by the end of the year.

- ◆ Tom Roberts reported on behalf of the Philip Kapleau Archive Task Force, which is working with Dr. Richard Jaffe, Associate Professor of Religious Studies at Duke University, regarding disposition of Roshi Philip Kapleau’s papers, which are currently in the Center’s possession. The Task Force, aided by Sangha volunteers, has finished scanning important documents, but is still working through photographs, films, and videos related to Kapleau-roshi. Tom reported that the Center still needs to negotiate a formal contractual agreement with Duke before transferring documents to the university’s archives. It has not yet been determined whether original visual materials will also be transferred.
- ◆ Scott Jennings reported on behalf of Donna Kowal, who serves as Chair of the Special Events Committee and as editor of *Zen Bow*. As Chris Pulleyn previously reported, the special commemorative is-

sue of *Zen Bow* marking the Center's fiftieth anniversary has been mailed. This 96-page, full-color, bound booklet comprises a forward, a photographic timeline, five essays, and an afterward. The Board expressed the Center's thanks to Mark Argetsinger, who is a professional book designer and a Friend of the Center, as well as to his daughter Sophie, for their superb job of designing the publication.

- ◆ The Board approved the minutes of its May 20-21, 2017, meeting, as submitted by the Secretary on July 18, 2017, and the minutes of the May 28, 2017, Annual Corporate Meeting of Members, as submitted by the Secretary on August 16, 2017.
- ◆ The Board adopted an amendment to Article VIII of the Center's by-laws proposed by the Legal Affairs Committee. At its May 2017 meeting, the Board instructed the Committee to review the non-discrimination provisions composing Article VIII, taking into consideration the Center's commitment to LGBTQ (lesbian, gay, bisexual, transgender, queer or questioning) and racial inclusiveness, and to recommend any appropriate changes. In response, the Committee proposed that Article VIII be amended by changing the phrase "sexual orientation" to "sexual orientation or identification." Article VIII, as so amended, now reads as follows:

#### ARTICLE VIII. NON-DISCRIMINATION

The Center shall not discriminate in any manner on the basis of race or ethnic or national origin. The Center shall not discriminate unreasonably on the basis of nationality, age, marital status, gender, disability, or sexual orientation or identification. [Draftsman's note: Examples of reasonable discriminations include the requirement that only United States citizens and those aliens with proper visas may become regular staff members (i.e., employees) of the Center and By-law Article III(B)(2), providing that a Trustee must be at least 18 years old.]

- ◆ Roshi left the meeting. Acting pursuant to section II(E) of the Center's by-laws, the Board acquiesced in the Compensation Committee's proposal that the Abbot's salary be increased from \$18,500 to \$22,500 per annum beginning in 2018. Roshi returned to the meeting. Roshi expects to designate this \$4,000 annual pay increase as an elective deferral (employee contribution) to his section 403(b) retirement account. The Board then discussed Roshi's clergy housing allowance, which is authorized under section 107 of the Internal Revenue Code. Roshi confirmed that his housing expenses are greater than \$25,000 per annum. The Board determined that starting in 2018 Roshi's clergy housing allowance will be the lesser of (1) the entire amount of his salary and bonuses, minus \$2,500 or (2) \$25,000. (The annual taxable value of Roshi's personal use of a Zen Center auto is more than \$1,500. Accordingly, his 2018 "section 415(c) compensation" will be more than  $\$2,500 + \$1,500 = \$4,000$ , the amount of his 2018 section 403(b) contributions, as is required by law.)

For 2017, the Board reduced Roshi's clergy housing allowance to the lesser of (1) the entire amount of his salary and bonuses, minus \$2,200 or (2) \$25,000. This should result in 2017 taxable income of

\$4,056.53, which is greater than the \$3,993 which will have been contributed to Roshi's 403(b) account during 2017.

- ◆ The participants in the meeting visited the Klava House construction site, guided by the project's foreman, Tom Kowal. The Board thereupon adjourned for the day.
- ◆ The Board reconvened the following morning at Arnold Park. The Board approved the Business Manager's financial report for the third quarter of 2017, a copy of which is filed with these minutes as Appendix C. As of the end of the third quarter, total operating revenue (\$256,225) was as expected in view of the 2017 budget and was also consistent with past-year, third-quarter financial results. Year-to-date membership contributions (\$105,522) were about ten percent higher than the average for the past five years (\$96,374), and sesshin income (\$53,209) had increased substantially compared to the past few years. Total year-to-date operating expenses (\$324,131) were as expected, constituting 74 percent of the total budgeted for 2017. Utility expenses at Arnold Park were higher than anticipated because of a one-time adjustment to compensate for our over-estimating the amounts owed in 2015 and 2016 for natural gas used by the yoga group that rents the Buddha Hall. However, year-to-date repair-and-maintenance expenses were lower than anticipated at both Arnold Park and Chapin Mill. As of September 30, the value of the Center's Investment Fund had increased by \$157,852, or 12 percent, since the beginning of the year, before deduction of \$50,421 as an operating draw from investments. (The operating draw is currently computed as five percent per annum of the three-year lagged average value of the Fund.)
- ◆ Scott Jennings and John Pulleyn reported on behalf of the Finance Committee. The Committee had recently met with the Center's Merrill Lynch investment advisor in order to review the Center's investments. The assets in the Center's Investment Fund were allocated as follows on September 30, 2017: equity investments, 62 percent; fixed-income investments (including mortgage loans), 16 percent; cash and money market funds, 22 percent. The Committee had previously rebalanced the Fund's investments in a manner consistent with the Board's policy decision that – in order to avoid excessive risk of investment volatility in the Fund – no more than 60 percent of the Fund's assets should be invested in equities. However, continued appreciation of the equity portion of the Fund raised that percentage to 62 by the end of third quarter. Scott reported that the Committee was about to invest a substantial portion of the Investment Fund's cash and money-market component in short-term certificates of deposit, which pay a higher interest rate than money-market funds. [*Secretary's note:* On November 2, the Business Manager invested \$245,000 of the Fund's money market assets in six-month certificates of deposit.] The Committee will continue to monitor the desirability of increasing the Fund's fixed-income bond holdings. In response to the Board's request that the Committee propose a process for more regularly re-balancing the mix of assets in the Investment Fund, Scott and John reported that the Committee will meet with the Center's investment advisor each quarter to review the Fund's asset allocation and make appropriate adjustments. Finally, consistent with adopting

a somewhat more conservative approach to managing the Investment Fund, the Board decided to reduce the annual operating draw from five to four percent, beginning in 2018.

- ◆ The Board discussed the Business Manager's proposed 2018 budget, a copy of which is filed with these minutes as Appendix D. The proposed 2018 budget of \$440,500 for operating expenses represents approximately a one-half percent decrease from the 2017 budget. Scott noted that most of the individual operating expense budgets have been changed little, if at all, between 2017 and 2018. However, he pointed out that it is unknown how the possible partial or total repeal of the Affordable Care Act or possible changes in the Medicare program might affect the Center and its employees.

The proposed 2018 budget for operating revenue is \$419,700, based, inter alia, on projections that 2018 membership contributions will be somewhat higher than in the past few years and that net Chapin Mill rental income will remain at the currently-budgeted level of \$69,000. Inclusion of a projected four-percent investment draw of \$54,800 would thus result in an operating surplus of \$34,000 for 2018.

At the conclusion of its discussion, the Board tentatively approved the proposed 2018 budget.

- ◆ The Board considered the Business Manager's proposal that Zenbuddhistiska Samfundet (Zen Buddhist Association), which operates a rural Zen training temple and urban practice centers in Scandinavia and is led by two Dharma-heirs of Bodhin-roshi, be designated as an "Approved Organization" within the meaning of the Center's Guidelines for Funding Foreign Organizations. Those Guidelines, whose adoption was ratified by the Board at its May 2007 meeting, are intended to ensure that the Center retain discretion over the use of donated funds designated for foreign organizations or projects, so as to preserve the tax deductibility of such donations to the fullest extent allowed by law. The Board then determined, in accordance with section 1 of the Guidelines, that the purposes and mission of Zenbuddhistiska Samfundet are consistent with the purposes and mission of the Rochester Zen Center to the degree that it may fairly be said that funding appropriate projects of Zenbuddhistiska Samfundet would be in furtherance of the Rochester Zen Center's own purposes and mission. Accordingly, the Board determined that Zenbuddhistiska Samfundet constitutes an "Approved Organization" within the meaning of the Guidelines. Scott noted that a Rochester Zen Center member had already donated \$14,740.60 for the purpose of funding appropriate projects of the Zenbuddhistiska Samfundet pursuant to the Guidelines; this donor may also make an additional donation in the future. The donor expressed the wish that the money be credited as a prepayment of principal on the mortgage loan that Zenbuddhistiska Samfundet previously received from the Rochester Zen Center, should the Board find this to be an appropriate purpose under the Guidelines.

The Business Manager reported that, in accordance with section 2 of the Guidelines, Zenbuddhistiska Samfundet had formally requested that the \$14,740.60 be so credited. The Business Manager also reported that, in accordance with section 3 of the Guidelines, he had determined that this request satisfies the criteria set forth in Guidelines and should be funded by the Center; accordingly, he recommended that the Board approve the request. The Board thereupon found that the requested dis-

bursement fulfills the tax-exempt religious purposes of the Rochester Zen Center and satisfies the criteria set forth in the Guidelines. Accordingly, the Board accepted the Business Manager's recommendation that the disbursement be approved. The Board also accepted the Business Manager's recommendation that, should the donor make an additional donation for the same purpose, the Business Manager may also credit that additional donation as a prepayment of principal on the mortgage loan upon an appropriate request by Zenbuddhistiska Samfundet.

- ◆ Having previously determined that the Auckland Zen Centre (AZC) constitutes an "Approved Organization" within the meaning of the Rochester Zen Center's Guidelines for Funding Foreign Organizations, the Board also approved the Business Manager's recommendation that \$5,359.21 be disbursed from the monies donated to the Rochester Zen Center (RZC) for the support of approved AZC projects and activities. Of the requested amount, \$120 will pay for books that the AZC has purchased from the RZC, and the remaining \$5,239.21 will be disbursed to the AZC for use in upkeep and maintenance of the AZC's building. In taking this action, the Board found that the requested disbursement fulfills the tax-exempt religious purposes of the Rochester Zen Center and satisfies the criteria set forth in the Guidelines. Accordingly, the Board accepted the Business Manager's recommendation that the disbursement be approved.
- ◆ The Board reviewed the membership of the Center's standing committees and task forces and added Jonathan Hager as a member of the Finance Committee, which now comprises Jonathan, Business Manager Scott Jennings (ex officio), John Pulleyn, and the Center's Treasurer, Colleen O'Brien (ex officio). The Board also added Sensei Gerardo Gally as a consultant to the Columbarium Task Force and Ananta Brückner as a member of the Garden and Grounds Committee.
- ◆ Roshi reported to the meeting regarding spiritual affairs. The Center's staff remains smaller than it has been for some time. The largest cohort of sesshin participants comes from the "baby-boomer" generation [approximate ages 55-70], with only six percent of recent participants being under the age of 30. At Chapin Mill, planning is underway for Tom and Donna Kowal eventually to succeed Wayman and Eryl Kubicka as Caretaker and Rental Coordinator, respectively. At Arnold Park, a group affiliated with the Vietnamese Zen teacher Thich Nhat Hanh has been using the zendo and dining room on some Sunday evenings, and a Vipassana Buddhist group has been using those spaces on Wednesday evenings. Refuge Recovery, a 12-step group based on a combination of Buddhist and Alcoholics Anonymous principles, has been meeting in the community room weekly.

Roshi next reported regarding affiliates, sitting groups, and sister centers. Our sole formal affiliate, the Madison Zen Center (MZC), continues on a stable course. The MZC's two-day sesshin are typically attended by 14 to 18 participants. The Rochester Zen Center recently made a \$20,000 mortgage loan to the MZC, principally for the purpose of updating the MZC's aging and outdated electrical system. At the Auckland Zen Centre, our sister center in Auckland, New Zealand, Sensei Amala Wrightson faces a number of challenges, including the very high cost of living in Auckland and the configuration of the Centre's building, which is not currently suitable for residential training. Amala-sensei plans to



continue to lead the occasional sesshin at Chapin Mill, including next year's October sesshin. Our European sister organizations, the Berlin Zen Group in Germany, led by Sensei Robert Goldmann, and Zenbuddhistiska Samfundet (Zen Buddhist Association) in Scandinavia, led by Roshis Sante Poromaa and Kanja Odland, continue on a steady course. At the invitation and expense of Zenbuddhistiska Samfundet, Roshi recently visited Sweden and Finland for a week. Roshi reported that John and Chris Pulleyn had visited Sensei Karl Kaliski in Glasgow, Scotland, during their summer vacation. Karl, who was sanctioned as a Zen teacher by Sante-roshi and Kanja-roshi in 2015, leads the Cloud Water Zen Centre in Glasgow. The Centre is now renting a space that will make it easier to accommodate new members.

Gerardo-sensei reported regarding Casa Zen, our sister center in Mexico City. The facility in Tapaléhui south of Mexico City that the group uses for sesshin suffered significant damage in the major earthquake that occurred last month. Gerardo commented that most of those who attend the group's sesshin are from outside of Mexico City. The group needs to leave the space that it has been renting in Mexico City and will be moving into a portion of the building that houses Gerardo's publishing business, Editorial Pax México. A positive aspect of the move is that it will allow Gerardo to be more actively involved with the group. Finally, Gerardo mentioned that with mindfulness meditation becoming ever more popular in Mexico, there is more interest in Vipassana than in Zen Buddhism.

Jeanette reported regarding the Louisville Zen Center, a sitting group that she leads in Louisville, Kentucky. John Pulleyn will be going to Louisville next weekend, and several events are planned during his visit: a public talk on Zen at the University of Louisville, a Sangha dinner and reception, and an all-day sitting.

- ◆ The Center's Officers and the Head of Zendo left the meeting, and the Board met in executive session.
- ◆ The Officers and Head of Zendo returned to the meeting. The Board gave final approval to the Business Manager's proposed 2018 budget.
- ◆ The Board confirmed all day Saturday and Sunday morning, May 19 and 20, as the dates for its spring 2018 meeting. The Board also tentatively set Friday afternoon and all day Saturday, October 19 and 20, as the dates for its fall 2018 meeting. The Board thereupon adjourned the meeting.

Submitted to the Board of Trustees on May 10, 2018  
by Scott Jennings, Secretary of the Center.

## Appendix A

### Report of Facilities and Sustainable Operations Committee – October 2017

**Committee members:** Tom Kowal (Chair), Jeanette Prince-Cherry, Wayman Kubicka, John Pulley, Bill Lindenfelser, Devin Wiesner

There hasn't been any Committee activity since the last Trustees' meeting; however there are some repair-and-maintenance related activities to report:

- The remaining portion of the Link roof will be replaced soon. The price quotation is \$4,800.
- I've replaced all of the old circuit breaker switches in the various electrical panels at Arnold Park. They were mostly the originals from the 1960's, and they do have a limited life for working properly.
- I also added "whole-house" surge suppressors to the main panels in 5 and 7 Arnold Park and the Buddha Hall. I did this after one of our heat detectors in the Buddha Hall was destroyed during a lightning storm this past summer.
- I am proposing that we start replacing many or most of the storm windows at Arnold Park. Many of them are missing screens or glass, are corroded and/or painted shut, or have improperly sized sashes or screens. This results in people not closing them during rainstorms or the winter, when they would be most effective. Many of them are very large panes of glass, and when a person needs to wrestle it open or closed, it could break and cause serious injury.

We should do a complete inspection of all of the windows to decide which ones are in need of replacement. For aesthetic reasons, we would probably just want to replace all of the ones facing the street on 7 Arnold Park, so that they match.

We should also look into better options for the windows in 5 Arnold Park that require interior storms. The current system of magnetic strips and Plexiglas panels is in very rough shape and cumbersome.

Tom Kowal  
Committee Chair

## Appendix B

## Report of Sangha Engagement Committee – October 2017

Background

In the summer of 2011, a survey was taken to gauge the interest of Sangha members in participating in and leading various group activities. The response to the survey was very strong: 136 responses were received. The results of this and subsequent surveys informed the mandate of the Sangha Engagement Committee.

The mission of the Sangha Engagement Committee is to enhance the membership experience of the Sangha. The Committee does this through programs that enrich, and add dimension to, practice “off the mat.” We believe that practice “off the mat” supports and strengthens formal practice, particularly for beginning practitioners. Programming ideas fall under three broad categories, all of which are practice-related and practice-enhancing:

1. *Learning about Buddhism*: lecture series, classes, and field trips
2. *Community service*: volunteering at food banks and homeless shelters; activities designed to strengthen our sense of compassion and develop the crucial link between the zendo and the world
3. *Strengthening the Sangha*: social activities (such as hiking or potluck dinners) that are designed to strengthen the sense of Sangha and to help people feel more connected to each other. We believe that if people feel connected to other Center members, they will feel more connected to the Center itself, thus enhancing the membership experience and contributing to the retention of members.

Committee Membership

Kathy Collina (Co-chair), Devin Wiesner (Co-chair), Angela Hakkila, Jack O’Shaughnessy, Liza Savage-Katz, Elizabeth Machmer, Dan Esler, Susanna Guarino

Sangha Engagement Committee Activities:

The Sangha Engagement Committee is involved in a number of one-time and continuing Sangha activities. The members of the Committee do not directly lead all of these activities; some are led by other Sangha members. For activities led by others, the Committee tries to coordinate with the group leader and help solve any problems that arise. The committee has lapsed into relative dormancy with respect to new activities since spring 2017; however we will soon re-group to discuss additional opportunities.

Past and current activities and events include the following:

- *Finding Your Seat* – In Spring 2017, we held group sessions to discuss getting started at the Center and establishing a steady Zen practice.
- *Sangha Book Club* – The Book Club has read and held a discussion of Stephen Batchelor’s *The Faith to Doubt*; Robert Aitken’s *A Zen Wave: Basho’s Haiku and Zen*; Toni Packer’s *The Wonder of Presence*; *The Zen Teaching of Huang Po: On the*

*Transmission of Mind* (translated by John Blofeld); and Angel Kyodo Williams' *Being Black*, which is being read and will be discussed in collaboration with the Seeing-Through-Racism group on Sunday October 29.

- *Sangha Meals* – Devin Wiesner has this on hold and plans to schedule a Sangha dinner or lunch at a restaurant.
- *Introductory Workshops* – Members of the Committee continue to volunteer as workshop greeters. We eventually hope to provide written information about the Committee, as well as about the Finding-Your-Seat program, at the end of workshops. At minimum, Committee members act as friendly faces for workshop attendees.
- *Website Update* – Angela Hakkila continues to work with John Pulleyn on updates to the Center's website, with the goal of consolidating information for new-comers, thus making such information easier to find and more accessible.
- *The Zen of Living and Dying* – a discussion and support group that meets periodically and at member request. The group has regular attendance. The group's primary focus is on supporting members and their families who are dealing with illness or death. The group is currently facilitated by Wayman Kubicka.
- *Seeing Through Racism* – a discussion group led by James Thompson that meets regularly with the goal of minimizing our separation from others. Since racism is one of the most insidious sources of *dukkha* in our culture, we strive to gain personal insight into it. We seek to abandon it on an individual level, to dismantle it on an institutional level, and to uproot it in our Sangha. The group sponsors discussions, chanting, videos, and other activities.
- *Scholar-in-Residence Lecture Series* – This series was suspended in 2016 in order to focus efforts on the Center's 50th anniversary celebrations. We're discussing options for reviving the lectures, possibly with a number of different speakers addressing a single theme.
- *Green Thumbs* – On April 22, 2017, Dan Esler led a group of Sangha volunteers to work on the Chapin Mill vegetable garden. Participants arrived in the morning and followed the usual work schedule, including sitting in the zendo before lunch. We hope to schedule periodic Chapin Mill work days in the future.
- *Adopt-A-Highway Program* – This program affords an opportunity for New Yorkers to give back to their communities by ensuring clean and beautiful roadways. The Zen Center was given a segment of Interstate 490 between Rochester and Batavia. We conduct periodic clean-ups of our segment, with most participants being Zen Center residents.

Kathy Collina  
Committee Co-chair

Appendix C



ROCHESTER ZEN CENTER  
A BUDDHIST COMMUNITY

# Financial Report Third Quarter 2017

ROCHESTER ZEN CENTER  
SUMMARY OF THIRD QUARTER 2017 FINANCIAL RESULTS

	Third Quarter 2017		Third Quarter 2016	
	As of September 30, 2017	9/30/17 as % of 2017 Budget	As of September 30, 2016	9/30/16 as % of 2016 Budget
Year-to-Date Operating Revenue	\$256,225	62%	\$254,833	62%
Year-to Date Operating Expenses	<u>\$324,131</u>	74%	<u>\$317,826</u>	63%
YTD Revenue Less Expenses	( <b>\$67,907</b> )		( <b>\$62,993</b> )	
YTD Operating Draw from Investments (5%)	<u>\$50,421</u>		<u>\$47,018</u>	
<b>YTD Net Operating Surplus (Loss)</b>	<b>(<u>\$17,486</u>)</b>		<b>(<u>\$15,976</u>)</b>	
Membership Contributions (included in operating revenue)	\$105,522	56%	\$100,624	55%
Extraordinary Income (not included in operating revenue)	\$10,000		\$20,000	
<hr/>				
YTD Investment Gain (Loss)	\$157,852		\$67,952	
YTD Operating Draw from Investments (5%)	<u>(<b>\$50,421</b>)</u>		<u>(<b>\$47,018</b>)</u>	
YTD Net Investment Gain (Loss)	\$107,431		\$20,934	
YTD Legacies and Special Donations	<u>\$0</u>		<u>\$0</u>	
<b>YTD Total Investment Fund Change</b>	<b><u>\$107,431</u></b>		<b><u>\$20,934</u></b>	

	Operating Fund	Investment Fund	Held for Others	Realty and Art (Carried at Cost)	Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash & Money Market	175,193.32	317,098.33	271,586.90	0.00	763,878.55
Inventories	7,303.80	0.00	0.00	0.00	7,303.80
Accounts Receivable	1,396.47	0.00	0.00	0.00	1,396.47
Prepaid Expenses	16,954.55	0.00	0.00	0.00	16,954.55
Earmarked Donations (Contra)	(63,020.12)	0.00	0.00	0.00	(63,020.12)
<i>Total Current Assets</i>	<i>137,828.02</i>	<i>317,098.33</i>	<i>271,586.90</i>	<i>0.00</i>	<i>726,513.25</i>
<b>NON-CURRENT ASSETS</b>					
Non-Equity Investments (At Book)	0.00	174,538.82	0.00	0.00	174,538.82
Equity Investments (At Market)	0.00	886,480.42	0.00	0.00	886,480.42
Mortgage Loans Outstanding	0.00	55,817.41	0.00	0.00	55,817.41
Depreciable Fixed Assets (Net)	236,054.68	0.00	0.00	0.00	236,054.68
Buildings & Land (At Cost)	0.00	0.00	0.00	5,366,162.27	5,366,162.27
Buddhist Art & Implements (At Cost)	0.00	0.00	0.00	118,419.07	118,419.07
<i>Total Non-Current Assets</i>	<i>236,054.68</i>	<i>1,116,836.65</i>	<i>0.00</i>	<i>5,484,581.34</i>	<i>6,837,472.67</i>
<b>TOTAL ASSETS</b>	<b>373,882.70</b>	<b>1,433,934.98</b>	<b>271,586.90</b>	<b>5,484,581.34</b>	<b>7,563,985.92</b>
<b>LIABILITIES &amp; EQUITY</b>					
<b>CURRENT LIABILITIES</b>					
Taxes, Medicare, SS Payable	1,026.89	0.00	0.00	0.00	1,026.89
Prepaid Income	0.00	0.00	0.00	0.00	0.00
Other Current Liabilities	4,441.76	0.00	0.00	0.00	4,441.76
<i>Total Current Liabilities</i>	<i>5,468.65</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>5,468.65</i>
<b>LONG-TERM LIABILITIES</b>					
Auckland Zen Centre Fund	0.00	0.00	5,184.21	0.00	5,184.21
Louisville Zen Center Fund	0.00	0.00	251,104.30	0.00	251,104.30
Abbot's Scholarship Fund	0.00	0.00	15,298.39	0.00	15,298.39
<i>Total Long-Term Liabilities</i>	<i>0.00</i>	<i>0.00</i>	<i>271,586.90</i>	<i>0.00</i>	<i>271,586.90</i>
<b>EQUITY</b>					
»»Year-to-Date Revenues	256,224.81	157,852.05	0.00	0.00	414,076.86
»»(Less Year-to-Date Expenses)	324,131.38	0.00	0.00	0.00	324,131.38
»YTD Revenues Less Expenses	(67,906.57)	157,852.05	0.00	0.00	89,945.48
»YTD Investment Draw (5% per annum)	50,420.93	(50,420.93)	0.00	0.00	0.00
Year-to-Date Net Surplus (Loss)	(17,485.64)	107,431.12	0.00	0.00	89,945.48
Extraordinary Income & Expenses	10,000.00	0.00	0.00	0.00	10,000.00
Capitalized from Building Fund	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Previous Year-End Fund Balances	375,899.69	1,326,503.86	0.00	5,484,581.34	7,186,984.89
<i>Total Equity (Current Fund Balances)</i>	<i>368,414.05</i>	<i>1,433,934.98</i>	<i>0.00</i>	<i>5,484,581.34</i>	<i>7,286,930.37</i>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>373,882.70</b>	<b>1,433,934.98</b>	<b>271,586.90</b>	<b>5,484,581.34</b>	<b>7,563,985.92</b>

ROCHESTER ZEN CENTER  
Income and Expense Statement for the Quarter Ended September 30, 2017

Account	3Q2017 Actual	2017 Budget	% of Budget	3Q2016 Actual	
<b>GENERAL OPERATING FUND - INCOME ACCOUNTS</b>					
	\$555	\$1,000	55%	\$3,329	
	(\$11,531)	\$0		(\$8,268)	
40143G	\$5,350	\$7,000	76%	\$5,665	
40150G	\$660	\$500	132%	\$180	
40151G	\$105,522	\$190,000	56%	\$100,624	
4C151G	\$23,036	\$40,000	58%	\$24,475	
40152G	\$8,755	\$14,000	63%	\$11,112	
40153G	\$2,350	\$5,000	47%	\$3,075	
4C153G	\$0	\$100	0%	\$0	
40159G	\$10,709	\$13,700	78%	\$10,413	
4C159G	\$48,874	\$69,000	71%	\$58,658	
40160/2G	\$8,736	\$12,500	70%	\$8,164	
4C160G	\$0	\$200	0%	\$0	
40161G	\$53,209	\$63,000	84%	\$37,406	
	<b>Total Operating Revenue</b>	<b>\$256,225</b>	<b>\$416,000</b>	<b>62%</b>	<b>\$254,833</b>
<b>GENERAL OPERATING FUND - EXPENSE ACCOUNTS</b>					
60170G	\$0	\$500	0%	\$0	
60171G	\$6,973	\$6,000	116%	\$2,252	
60172G	\$1,077	\$3,500	31%	\$2,411	
6C172G	\$82	\$200	41%	\$10	
60175G	\$38,661	\$45,000	86%	\$37,033	
6C175G	\$9,996	\$16,400	61%	\$9,887	
60176G	\$42,260	\$60,000	70%	\$47,888	
6C176G	\$7,507	\$10,000	75%	\$7,483	
60177G	\$28,423	\$43,000	66%	\$29,974	
6C177G	\$6,359	\$9,500	67%	\$5,945	
60178G	\$4,295	\$5,000	86%	\$3,689	
6C178G	\$1,592	\$2,300	69%	\$1,424	
60179G	\$15,999	\$22,800	70%	\$17,081	
6C179G	\$4,658	\$6,400	73%	\$3,993	
60180G	\$585	\$1,500	39%	\$1,005	
6C180G	\$0	\$100	0%	\$0	
60181G	\$3,468	\$4,400	79%	\$3,004	
6C181G	\$17	\$500	3%	\$1,057	
60182G	\$4,194	\$5,600	75%	\$4,938	
6C182G	\$3,276	\$4,200	78%	\$2,659	
60183G	\$7,030	\$7,800	90%	\$4,795	
6C183G	\$9,848	\$13,700	72%	\$9,048	
60184G	\$8,742	\$18,000	49%	\$6,970	
6C184G	\$14,028	\$22,000	64%	\$11,601	
60186G	\$28,911	\$38,500	75%	\$31,336	
6C186G	\$16,466	\$22,000	75%	\$17,893	
60187G	\$500	\$1,500	33%	\$1,000	
60188G	\$2,737	\$2,700	101%	\$2,000	
6C188G	\$2,994	\$3,500	86%	\$2,462	
60189G	\$0	\$300	0%	\$19	
60190G	\$9,155	\$8,000	114%	\$7,040	
6C190G	\$7,624	\$3,000	254%	\$5,233	
60191G	\$5,630	\$7,100	79%	\$6,143	
6C191G	\$4,204	\$4,700	89%	\$3,825	
60192G	\$3,617	\$3,000	121%	\$2,184	
60193G	\$718	\$500	144%	\$562	



ROCHESTER ZEN CENTER  
Income and Expense Statement for the Quarter Ended September 30, 2017

Account	3Q2017 Actual	2017 Budget	% of Budget	3Q2016 Actual
6C192G    CM Computer Expenses	\$644	\$500	129%	(\$10)
60300G    Bad Debt Expense	(\$53)	\$0		\$0
60389G    Depreciation Expense	\$16,557	\$21,800	76%	\$17,163
6C389G    CM Depreciation Expense	\$5,360	\$7,600	71%	\$6,827
60500G    Contingency (Budget Use Only)		\$5,000		
<b>Total Operating Expenses</b>	<b>\$324,131</b>	<b>\$438,100</b>	<b>74%</b>	<b>\$317,826</b>
<b>Operating Revenue Less Expenses</b>	<b>(\$67,907)</b>	<b>(\$22,100)</b>		<b>(\$62,993)</b>
40168G    Operating Draw from Investments	\$50,421	\$63,500	79%	\$47,018
<b>Total Net Operating Surplus (Loss)</b>	<b>(\$17,486)</b>	<b>\$41,400</b>		<b>(\$15,976)</b>
<b>Extraordinary Income &amp; Expenses</b>	<b>\$10,000</b>			<b>\$20,000</b>
<b>CAPITAL EXPENDITURES</b>				
15000G    Furniture and Fixtures	\$9,251			\$16,250
15100G    Equipment and Computers	\$975			\$6,285
15200G    Motor Vehicles	\$0			\$0
Non-CM Capital Expenditures	\$10,226	\$17,000	60%	\$22,535
1C500G    CM Capital Expenditures	\$0	\$8,000	0%	\$5,010
<b>Total Capital Expenditures</b>	<b>\$10,226</b>	<b>\$25,000</b>	<b>41%</b>	<b>\$27,545</b>
<b>INVESTMENT FUND</b>				
40167I    ML Equity YTD Gain (Loss)	\$152,347			\$61,457
40168I    Interest Income (IF)	\$5,506			\$6,481
40170I    Other Income (IF)	\$0			\$14
Gross Investment Income	\$157,852			\$67,952
60168I    Operating Draw from Investments	(\$50,421)			(\$47,018)
Investment Income Less Draw	\$107,431			\$20,934
40155I    Legacies & Special Donations	\$0			\$0
<b>Total Net Investment Fund Gain (Loss)</b>	<b>\$107,431</b>			<b>\$20,934</b>

ROCHESTER ZEN CENTER  
Past-Year Comparison – September 30, 2017

	30-Sep-17	3Q Average 2012-2016	30-Sep-16	30-Sep-15	30-Sep-14	30-Sep-13	30-Sep-12
<b>GENERAL OPERATING FUND – INCOME</b>							
	555	1,136	3,329	407	583	425	934
	(11,531)	(1,492)	(8,268)	0	0	492	316
40143G	5,350	4,085	5,665	3,674	3,136	4,716	3,234
40150G	660	356	180	220	415	337	627
40151G	105,522	96,374	100,624	95,380	96,895	96,167	92,806
4C151G	23,036	27,087	24,475	26,737	27,481	27,660	29,084
40152G	8,755	10,742	11,112	10,525	11,127	9,475	11,470
40153G	2,350	4,098	3,075	3,083	5,956	4,474	3,905
4C153G	0	69	0	45	0	0	300
40159G	10,709	10,210	10,413	10,376	10,199	10,148	9,912
4C159G	48,874	46,682	59,158	54,010	42,142	43,556	34,545
40160/2G	8,736	7,289	8,164	9,605	6,092	6,720	5,864
4C160G	0	287	0	523	12	800	100
40161G	53,209	40,061	37,406	39,984	37,574	43,243	42,096
<b>Total YTD Operating Income</b>	<b>256,225</b>	<b>246,984</b>	<b>255,333</b>	<b>254,569</b>	<b>241,611</b>	<b>248,214</b>	<b>235,192</b>
Percentage of full-year actual total	62% of budget	63%	62%	64%	61%	64%	63%
<b>GENERAL OPERATING FUND – EXPENSES</b>							
60170G	0	0	0	0	0	0	0
60171G	6,973	3,556	2,252	2,254	4,243	6,168	2,864
60172G	1,077	2,198	2,411	1,713	2,070	3,592	1,206
6C172G	82	46	10	66	0	0	153
60175G	38,661	53,758	37,033	59,820	62,348	59,856	49,734
6C175G	9,996	11,460	9,887	16,918	12,080	7,930	10,485
60176G	42,260	45,039	47,888	47,944	45,414	45,748	38,202
6C176G	7,507	8,268	7,483	8,955	9,511	8,313	7,079
60177G	28,423	31,570	29,974	31,884	34,083	34,504	27,404
6C177G	6,359	6,283	5,945	7,877	5,782	7,155	4,655
60178G	4,295	3,543	3,689	3,095	3,280	3,288	4,364
6C178G	1,592	1,620	1,424	1,548	1,798	1,111	2,221
60179G	15,999	14,597	17,081	15,528	14,197	15,972	10,204
6C179G	4,658	3,904	3,993	3,993	3,993	3,993	3,549
60180G	585	825	1,005	933	665	704	819
6C180G	0	55	0	97	225	55	(100)
60181G	3,468	3,278	3,004	3,655	3,286	2,111	4,333
6C181G	17	400	1,057	394	225	14	312
60182G	4,194	4,426	4,938	3,685	4,188	5,209	4,112
6C182G	3,276	2,808	2,659	2,789	3,384	2,372	2,835
60183G	7,030	6,624	4,795	6,780	8,886	7,719	4,942
6C183G	9,848	10,510	9,048	10,009	14,303	10,077	9,115
60184G	8,742	13,351	6,970	12,434	8,697	16,101	22,552
6C184G	14,028	13,114	11,601	16,665	10,774	11,631	14,901
60186G	28,911	25,431	31,336	27,454	24,682	19,929	23,756
6C186G	16,466	14,722	17,893	16,265	14,557	11,265	13,630
60187G	500	1,018	1,000	1,000	830	1,159	1,100
6C187G	0	0	0	0	0	0	0
60188G	2,737	2,001	2,000	655	3,484	2,235	1,629
6C188G	2,994	3,789	2,462	2,331	3,330	5,646	5,175
60189G	0	85	19	41	269	99	0
60190G	9,155	8,471	7,040	5,851	6,207	8,320	14,935
6C190G	7,624	3,620	5,233	5,521	3,764	1,458	2,123
60191G	5,630	6,138	6,143	6,248	6,066	6,340	5,894
6C191G	4,204	3,217	3,826	3,594	3,341	2,579	2,748
60192G	3,617	2,352	2,184	2,414	3,014	2,512	1,637
6C192G	644	257	(10)	379	354	446	117
60193G	718		562	313	73		
60300G	(53)	20	0	100	0	0	0
60389G	16,557	15,003	17,163	15,854	15,273	14,301	12,425
6C389G	5,360	6,456	6,827	6,828	5,715	5,871	7,041
<b>Total YTD Operating Expenses</b>	<b>324,131</b>	<b>333,818</b>	<b>317,826</b>	<b>353,882</b>	<b>344,393</b>	<b>335,786</b>	<b>318,149</b>
Percentage of full-year actual total	74% of budget	71%	63%	73%	74%	72%	75%
<b>YTD Operating Income Less Expenses</b>	<b>(67,907)</b>	<b>(86,834)</b>	<b>(62,493)</b>	<b>(99,313)</b>	<b>(102,783)</b>	<b>(87,572)</b>	<b>(82,957)</b>
40168G	50,421	42,878	47,018	45,309	42,728	40,653	38,681
<b>Total Net Operating Surplus (Loss)</b>	<b>(17,486)</b>	<b>(43,956)</b>	<b>(15,476)</b>	<b>(54,004)</b>	<b>(60,055)</b>	<b>(46,920)</b>	<b>(44,277)</b>

ROCHESTER ZEN CENTER  
Past-Year Comparison – September 30, 2017

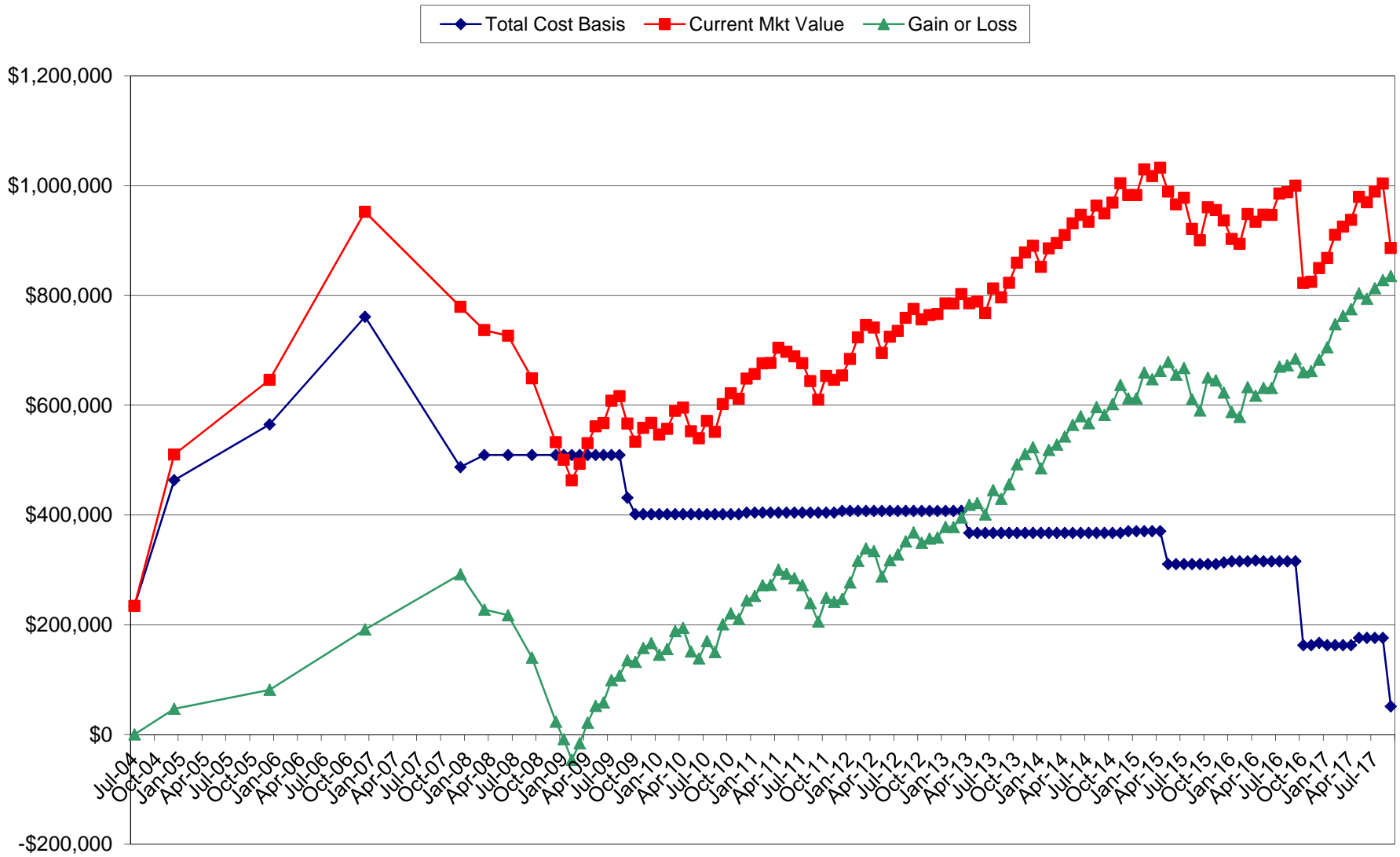
	30-Sep-17	3Q Average 2012-2016	30-Sep-16	30-Sep-15	30-Sep-14	30-Sep-13	30-Sep-12
<b>CAPITAL EXPENDITURES</b>							
15000G Furniture and Fixtures	9,251	16,317	16,250	33,053	0	938	31,344
15100G Equipment and Computers	975	2,489	6,285	0	953	0	5,209
15200G Motor Vehicles	0	3,283	0	0	8,179	8,235	0
1C500G CM Capital Expenditures	0	10,767	5,010	5,017	8,936	2,040	32,831
<b>Total YTD Capital Expenditures</b>	<b>10,226</b>	<b>32,856</b>	<b>27,545</b>	<b>38,070</b>	<b>18,068</b>	<b>11,213</b>	<b>69,384</b>
<b>INVESTMENT FUND</b>							
40167I ML Equity YTD Gain (Loss)	152,347	63,235	61,457	(22,198)	58,870	96,773	121,271
40168I Interest Income (IF)	5,506	6,763	6,481	6,528	6,870	4,993	8,945
40170I Other Income (IF)	0	23	14	0	10	14	75
40181I W&R YTD Gain (Loss)	0	15	0	0	0	0	73
<b>Gross YTD Investment Fund Income</b>	<b>157,852</b>	<b>70,035</b>	<b>67,952</b>	<b>(15,670)</b>	<b>65,749</b>	<b>101,780</b>	<b>130,365</b>
60168I Operating Draw from Investments	(50,421)	(42,878)	(47,018)	(45,309)	(42,728)	(40,653)	(38,681)
<b>Net Investment Fund Gain (Loss)</b>	<b>107,431</b>	<b>27,158</b>	<b>20,934</b>	<b>(60,980)</b>	<b>23,021</b>	<b>61,128</b>	<b>91,684</b>
40155I Legacies & Special Donations	0	300	0	0	0	1500	0
<b>Total YTD Endowment Fund Change</b>	<b>107,431</b>	<b>27,458</b>	<b>20,934</b>	<b>(60,980)</b>	<b>23,021</b>	<b>62,628</b>	<b>91,684</b>

## ROCHESTER ZEN CENTER INVESTMENT FUND – September 30, 2017

<i>Account</i>	<i>Instrument</i>	<i>As Carried on Balance Sheet</i>		<i>Market Value</i>	<i>Cost Basis</i>	<i>Gain (Loss)</i>	<i>Annual Return on Basis</i>	<i>Est. Annual Fixed Income</i>
	<b>Equity Investments*</b>	<i>At Market</i>						
14052I	Merrill Lynch Equities Account	\$886,480		\$886,480	\$51,193	\$835,288		
	IF Equities	\$886,480	62%	\$886,480	\$51,193	\$835,288		
	<b>Cash &amp; Money Market</b>						<i>Current Int Rate</i>	
10006I	IF Share of Money Market Funds & Cash	\$317,098		\$317,098	\$317,098		0.64%	\$2,029
	IF Cash & Money Market	\$317,098	22%	\$317,098	\$317,098		0.64%	\$2,029
	<b>Fixed-Income Investments</b>	<i>Cost Basis</i>					<i>Crnt Rtrn on Basis</i>	
13200I	Merrill Lynch Fixed-Income Account	\$174,539		\$172,718	\$174,539	(\$1,821)	3.55%	\$6,189
	Total Fixed-Income Investments	\$174,539	12%	\$172,718	\$174,539	(\$1,821)	3.55%	\$6,189
	<b>Loans</b>	<i>Outstanding</i>			<i>Original</i>		<i>Loan Rate</i>	
14100I	Zengården Mtg Loan (variable %) 3/31/25	\$32,266			\$135,637		3.48%	\$1,073
14108I	Mdsn ZC Mtg Loan 3.34% 2/29/32	\$23,552			\$24,287		3.34%	\$767
	Total Loans	\$55,817	4%		\$159,924			\$1,840
	<b>Investment Fund Total</b>	<b>\$1,433,935 100%</b>						<b>\$10,059</b>

\* Donated equities that do not meet the Center's ethical investment criteria must be sold by the Center's Finance Committee within one year

### Merrill Lynch Equity Account



Abbot's Scholarship Fund  
Summary for Second and Third Quarters 2017

<b>Beginning balance 4/1/17</b>		<b>15,023.27</b>
Contributions to Fund	3,303.99	
Interest income	42.13	
<b>Total fund income</b>	<u><b>3,346.12</b></u>	<b>3,346.12</b>
Training fees		0.00
Sesshin fees	3,071.00	
<b>Total fund disbursements</b>	<u><b>3,071.00</b></u>	<b>(3,071.00)</b>
<b>Ending balance 9/30/17</b>		<u><u><b>15,298.39</b></u></u>

Auckland Zen Centre Fund  
Summary for Second and Third Quarters 2017

<b>Beginning balance 4/1/17</b>		<b>3,695.94</b>
Contributions to Fund	1,475.00	
Interest income	<u>13.27</u>	
<b>Total fund income</b>	<b>1,488.27</b>	<b>1,488.27</b>
<b>Total fund disbursements</b>	<u>0.00</u>	<b>0.00</b>
<b>Ending balance 9/30/17</b>		<u><u>5,184.21</u></u>

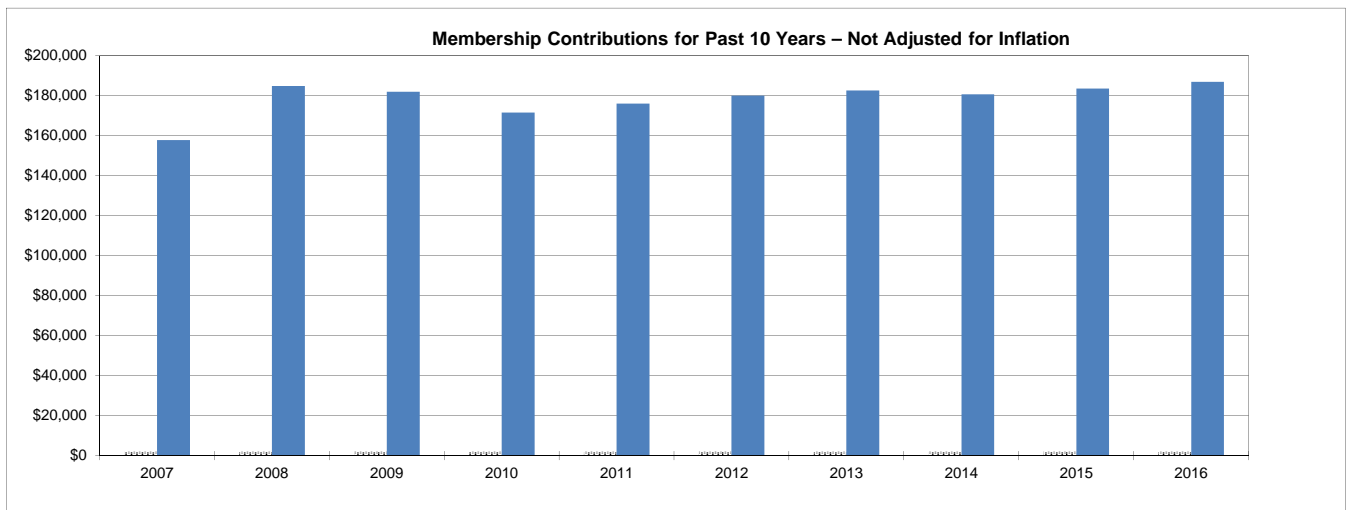
Louisville Zen Center Fund  
Summary for Second and Third Quarters 2017

<b>Beginning balance 4/1/17</b>		<b>250,377.36</b>
Contributions to Fund	0.00	
Interest income	726.94	
<b>Total fund income</b>	<u>726.94</u>	<b>726.94</b>
<b>Total fund disbursements</b>	<u>0.00</u>	<b>0.00</b>
<b>Ending balance 3/31/17</b>		<u><u>251,104.30</u></u>



Rochester Zen Center  
2018 Budget, Proposed October 2017 – Income

ACCOUNT	2018 Budget	2017 Budget	2016 Actual	2015 Actual	2014 Actual	2013 Actual	2012 Actual
Net Item Sales Income	\$800	\$1,000	\$1,290	\$468	\$1,565	\$821	\$1,251
Net Special Events Income	\$0	\$0	(\$6,244)	\$0	\$0	\$601	\$316
40143G Royalty Income	\$7,000	\$7,000	\$11,622	\$7,904	\$7,025	\$7,323	\$5,662
40150G Zen Bow Income	\$500	\$500	\$220	\$420	\$535	\$377	\$627
40151G Membership Contributions	\$198,000	\$190,000	\$186,953	\$177,426	\$180,600	\$182,649	\$180,040
40152G Workshop Income	\$12,000	\$14,000	\$13,167	\$13,470	\$13,707	\$13,213	\$16,145
40153G Training Program Income	\$4,000	\$5,000	\$4,200	\$3,788	\$7,593	\$5,280	\$4,605
40159G Buddha Hall Rental Income	\$14,000	\$13,700	\$13,884	\$13,847	\$13,646	\$13,544	\$12,941
40160/2G Miscellaneous Income	\$12,500	\$12,500	\$13,085	\$14,538	\$12,342	\$12,448	\$12,930
40161G Sesshin Income	\$63,000	\$63,000	\$57,205	\$63,715	\$59,694	\$65,447	\$63,715
Net CM Rental Income	\$69,000	\$69,000	\$66,114	\$67,884	\$60,532	\$58,507	\$49,269
4C151G CM Misc. Deductible Contribtns	\$38,600	\$40,000	\$36,779	\$39,518	\$38,644	\$38,800	\$39,141
4C153G CM Training Program Income	\$100	\$100	\$0	\$45	\$0	\$0	\$300
4C160G CM Miscellaneous Income	\$200	\$200	\$0	\$523	\$92	\$800	\$100
<b>Total Operating Revenue</b>	<b>\$419,700</b>	<b>\$416,000</b>	<b>\$398,275</b>	<b>\$403,546</b>	<b>\$395,975</b>	<b>\$399,810</b>	<b>\$387,041</b>



Rochester Zen Center  
2018 Budget, Proposed October 2017 – Expenses

ACCOUNT	2018 Budget	2017 Budget	2016 Actual	2015 Actual	2014 Actual	2013 Actual	2012 Actual
<b>Arnold Park</b>							
60170G Charity Expenses	\$500	\$500	\$0	\$435	\$0	\$719	\$0
60171G Zen Bow Expenses	\$6,500	\$6,000	\$2,858	\$4,472	\$5,845	\$6,368	\$4,452
60172G Teaching Expenses	\$3,100	\$3,500	\$4,587	\$3,244	\$2,135	\$4,059	\$2,071
60175G Medical & Health Insurance	\$43,800	\$45,000	\$47,342	\$78,672	\$81,948	\$78,102	\$66,426
60176G Staff Salary Expense	\$56,700	\$60,000	\$64,403	\$66,294	\$64,170	\$63,210	\$55,481
60177G Kitchen Expenses	\$37,000	\$43,000	\$37,979	\$42,258	\$41,706	\$43,424	\$38,401
60178G Housekeeping Expenses	\$5,000	\$5,000	\$5,342	\$4,327	\$4,434	\$4,896	\$6,853
60179G 403(b) Retirement Plan	\$24,800	\$22,800	\$22,405	\$21,185	\$18,856	\$21,629	\$17,081
60180G Misc Administrative Expenses	\$1,500	\$1,500	\$1,486	\$2,393	\$911	\$1,471	\$1,206
60181G Office Expenses	\$4,400	\$4,400	\$3,683	\$4,541	\$4,241	\$3,012	\$5,638
60182G Telecommunications Expenses	\$6,100	\$5,600	\$6,273	\$4,957	\$5,642	\$6,733	\$5,233
60183G Gas & Electricity Expenses	\$8,200	\$7,800	\$6,008	\$7,762	\$10,028	\$8,901	\$6,414
60184G Repair & Maintenance Expenses	\$18,000	\$18,000	\$11,506	\$15,122	\$11,799	\$21,294	\$27,527
60185G Kapleau-roshi Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60186G Insurance Expenses	\$38,800	\$38,500	\$41,622	\$37,053	\$34,680	\$28,387	\$31,112
60187G Fundraising & Advertising Exp	\$1,500	\$1,500	\$1,300	\$1,800	\$1,255	\$1,589	\$1,400
60188G Garden & Grounds Expenses	\$2,700	\$2,700	\$2,109	\$2,266	\$3,563	\$2,586	\$2,941
60189G Library Expenses	\$300	\$300	\$29	\$139	\$287	\$142	\$0
60190G Automobile Expenses	\$9,400	\$8,000	\$8,297	\$8,671	\$12,157	\$16,004	\$14,152
60191G Taxes & Municipal Fees	\$6,600	\$7,100	\$7,007	\$7,006	\$6,780	\$6,649	\$6,645
60192G Computer Expenses	\$3,500	\$3,000	\$2,855	\$2,532	\$3,014	\$2,512	\$2,697
60193G Banking, PayPal & Credit Card Fees	\$1,000	\$500	\$807	\$503	\$203	\$0	\$0
60300G Bad Debt Expense	\$0	\$0	\$0	\$100	\$0	\$385	\$163
60389G Depreciation Expense	\$21,200	\$21,800	\$23,168	\$21,385	\$20,532	\$19,190	\$17,008
61500G Contingency (budget use only)	\$5,000	\$5,000					
<b>AP Operating Expenses</b>	<b>\$305,600</b>	<b>\$311,500</b>	<b>\$301,067</b>	<b>\$337,117</b>	<b>\$334,186</b>	<b>\$341,263</b>	<b>\$312,901</b>
<b>Chapin Mill</b>							
6C172G CM Teaching Expenses	\$200	\$200	\$10	\$66	\$62	\$137	\$153
6C175G CM Medical & Health Insurance	\$21,800	\$16,400	\$12,629	\$22,210	\$15,696	\$13,153	\$13,725
6C176G CM Staff Salary Expense	\$12,500	\$10,000	\$10,387	\$12,731	\$13,175	\$12,732	\$9,931
6C177G CM Kitchen Expense	\$9,500	\$9,500	\$7,433	\$9,801	\$7,374	\$8,754	\$5,906
6C178G CM Housekeeping Expense	\$2,300	\$2,300	\$2,261	\$1,880	\$2,393	\$1,372	\$2,585
6C179G CM 403(b) Retirement Plan	\$6,700	\$6,400	\$5,324	\$5,324	\$5,324	\$5,324	\$3,549
6C180G CM Misc. Administrative Expense	\$100	\$100	\$0	\$97	\$225	\$155	\$0
6C181G CM Office Expenses	\$500	\$500	\$203	\$975	\$575	\$14	\$371
6C182G CM Telecommunications Expense	\$4,500	\$4,200	\$4,134	\$3,586	\$4,388	\$3,479	\$3,731
6C183G CM Gas & Electricity Expenses	\$13,700	\$13,700	\$11,971	\$13,080	\$17,209	\$13,621	\$12,207
6C184G CM Repair & Maintenance Exp.	\$22,000	\$22,000	\$16,543	\$21,562	\$18,678	\$18,386	\$16,969
6C186G CM Insurance Expense	\$22,200	\$22,000	\$23,814	\$22,032	\$20,590	\$16,405	\$17,873
6C187G CM Fundraising & Adv Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6C188G CM Garden & Grounds Expense	\$3,500	\$3,500	\$3,210	\$3,101	\$3,547	\$5,675	\$6,298
6C190G CM Automobile Expense	\$3,000	\$3,000	\$5,461	\$6,134	\$4,358	\$2,956	\$2,351
6C191G CM Tax & User Fee Expenses	\$5,300	\$4,700	\$5,797	\$5,732	\$5,347	\$4,946	\$4,296
6C192G CM Computer Expenses	\$1,000	\$500	\$904	\$379	\$877	\$446	\$338
6C389G CM Depreciation Expense	\$6,100	\$7,600	\$8,798	\$9,197	\$7,800	\$7,820	\$9,183
<b>CM Operating Expenses</b>	<b>\$134,900</b>	<b>\$126,600</b>	<b>\$118,878</b>	<b>\$137,887</b>	<b>\$127,619</b>	<b>\$115,374</b>	<b>\$109,465</b>
<b>Total Operating Revenue</b>	<b>\$419,700</b>	<b>\$416,000</b>	<b>\$398,275</b>	<b>\$403,546</b>	<b>\$395,975</b>	<b>\$399,810</b>	<b>\$387,041</b>
<b>Total Operating Expenses</b>	<b>\$440,500</b>	<b>\$438,100</b>	<b>\$419,945</b>	<b>\$475,004</b>	<b>\$461,804</b>	<b>\$456,637</b>	<b>\$422,366</b>
<b>Operating Revenue Less Expenses</b>	<b>(\$20,800)</b>	<b>(\$22,100)</b>	<b>(\$21,670)</b>	<b>(\$71,458)</b>	<b>(\$65,830)</b>	<b>(\$56,827)</b>	<b>(\$35,326)</b>
Operating Draw from Investments	\$54,800	\$63,500	\$62,834	\$60,788	\$57,371	\$54,795	\$51,861
<b>Total Net Operating Surplus (Loss)</b>	<b>\$34,000</b>	<b>\$41,400</b>	<b>\$41,164</b>	<b>(\$10,670)</b>	<b>(\$8,458)</b>	<b>(\$2,033)</b>	<b>\$16,536</b>
<b>AP Capital Expenditures</b>	<b>\$10,000</b>	<b>\$17,000</b>	<b>\$22,535</b>	<b>\$33,053</b>	<b>\$9,132</b>	<b>\$5,369</b>	<b>\$66,955</b>
<b>CM Capital Expenditures</b>	<b>\$6,800</b>	<b>\$8,000</b>	<b>\$5,010</b>	<b>\$5,017</b>	<b>\$14,433</b>	<b>\$6,963</b>	<b>\$32,831</b>
<b>Total Capital Expenditures</b>	<b>\$16,800</b>	<b>\$25,000</b>	<b>\$27,545</b>	<b>\$38,070</b>	<b>\$23,565</b>	<b>\$12,332</b>	<b>\$99,786</b>
	Bud 2018	Bud 2017	2016	2015	2014	2013	2012
Total Insurance Expense	\$61,000	\$60,500	\$65,436	\$59,085	\$55,271	\$44,792	\$48,984
Total Automobile Expense	\$12,400	\$11,000	\$13,757	\$14,805	\$16,516	\$18,959	\$16,502
Total Salary + Retirement Expense	\$100,700	\$99,200	\$102,519	\$105,534	\$101,525	\$102,895	\$86,042
Total Medical Expense	\$65,600	\$61,400	\$59,972	\$100,882	\$97,643	\$91,255	\$80,152
Total Kitchen Expense	\$46,500	\$52,500	\$45,412	\$52,059	\$49,080	\$52,178	\$44,308
Total Housekeeping Expense	\$7,300	\$7,300	\$7,603	\$6,207	\$6,826	\$6,268	\$9,438
Total Gas & Electricity Expense	\$21,900	\$21,500	\$17,979	\$20,842	\$27,238	\$22,522	\$18,621

Fill indicates proposed increases from 2017.

Fill indicates proposed decreases from 2017.