



ROCHESTER ZEN CENTER
A BUDDHIST COMMUNITY

BOARD OF TRUSTEES MEETING

October 23-24, 2021

Minutes recorded by the Secretary and the Assistant Secretary.

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

The following were present at the meeting, three of whom participated via Zoom because of the continuing novel coronavirus pandemic:

Trustees: Jonathan Hager (Chair), Chris Pulleyn (Trustee Emerita), Sensei Gerardo Gally, Rebecca Gilbert, Luka Häkklä, Dené Redding, Thomas Roberts

Officers: Roshi Bodhin Kjolhede, Spiritual Co-Director and Co-President; Sensei John Pulleyn, Spiritual Co-Director and Co-President; Jeanette Prince-Cherry, Vice President; Scott Jennings, Secretary and Business Manager; Barry Keesan, Treasurer; Donna Kowal, Assistant Secretary and Chapin Mill Head of Zendo

Others: Thomas Kowal, Chapin Mill Caretaker; Eryl Kubicka, Chapin Mill Rental Coordinator and Chair, Workplace Safety Committee; William Lindenfelser, Chair, Facilities and Sustainable Operations Committee; Ven. Trueman Taylor, Arnold Park Head of Zendo

- ♦ The Board welcomed Rebecca Gilbert, Luka Häkklä, and Dené Redding as the Center's three new Trustees: (1) At its May 22-23, 2021, meeting, the Board elected Rebecca as one of the Center's two Board-elected Trustees; (2) at the May 28, 2021, annual corporate meeting of members, the Center's members elected Luka as one of the three Sangha-elected Trustees; and (3) following the recent resignation of long-time Board Chair Chris Pulleyn, Roshi Bodhin Kjolhede and Sensei John Pulleyn appointed Dené as the Trustee who is chosen by the Center's Spiritual Co-Directors. [*Secretary's note*: Under the Center's Certificate of Incorporation and By-laws, the Center has six Trustees, three elected by the Center's

members, two elected by the Board of Trustees, and one appointed by the Spiritual Director or Co-Directors.]

Chris Pulleyn, who had served for many years as the Trustee appointed by the Center's Spiritual Director, stepped down following her husband's appointment as the Center's Spiritual Co-Director. Because of Chris' extensive experience and her value as a participant at meetings, the Board – acting pursuant to Article III(F) of the Center's By-laws – designated Chris as an Honorary Trustee with the title of Trustee Emerita for an open-ended term. In this capacity, Chris will continue to attend meetings as a non-voting advisor to the Board.

- ♦ Dené now serves both as a Trustee and as a Zen Center staff member. Gerardo-sensei noted that at the Board's May 2015 meeting he and Tom Roberts had pointed out that it can be problematical for a Center employee to serve simultaneously as a Trustee. Gerardo and Tom reiterated their view that this is so because organizational clarity can be compromised and conflicts of interest can arise when a person has such a dual relationship with an organization, given that the person both participates in oversight and policy-making and is also supervised by the organization's management. As is stated in the minutes of the May 2015 meeting, "although New York law permits an employee of a not-for-profit organization to serve as a board member (though not as board chairman), the Center's Trustees now recommend that Zen Center employees should not also serve as Trustees, except in extraordinary circumstances." Roshi and Sensei explained that they had taken these considerations into account when appointing Dené as a Trustee and that they believe her qualifications and abilities constitute sufficiently extraordinary circumstances to warrant her appointment notwithstanding the Board's 2015 recommendation.

In light of Gerardo-sensei's and Tom's concerns, Chris and Rebecca suggested that the Center's Trustees and Officers undertake a broader examination of the structure and functioning of the Board, including whether employees and long-term trainees should be prohibited from serving as Trustees (and, if so, whether exceptions should be permitted), as well as whether the current number of trustees and the Board's current meeting schedule are optimal. The Board may hold a special meeting to explore these and other matters relating to board composition and governance practices.

- ♦ The Board added the following to the list of Trustees' roles and responsibilities adopted at the Board's May 1999 meeting: "Participate whenever possible in Sangha activities and programs." [*Secretary's note:* The full list is posted on the Center's website at About>Who We Are>Trustees & Officers>Trustee Responsibilities.] Such participation will enable Board members to be more accessible to the Sangha as well as more aware of members' interests and concerns.

- ◆ Acting pursuant to Article III(A)(1) of the Center's By-laws, the Board elected Jonathan Hager as its Chair.
- ◆ The Board amended the Center's By-laws by changing the term "Abbot" to "Spiritual Director" throughout.
- ◆ The Board amended Article II of the Center's By-laws by adding the following Section F at the end thereof:

F. OPTION FOR SPIRITUAL CO-DIRECTORS

1. *Selection of Option and of Co-Director.* The Board of Trustees may, from time to time, determine that the position of Spiritual Director be held jointly by two Spiritual Co-Directors. In such a case, the person already serving as Spiritual Director shall appoint the other Co-Director.

2. *Lack of Agreement between Spiritual Co-Directors.* If the Spiritual Co-Directors are unable to agree regarding a matter, the Chair of the Board of Trustees shall mediate the disagreement. If mediation is unsuccessful, the Board of Trustees shall decide the question.

3. *Reversion to Single Spiritual Director.* If either Spiritual Co-Director leaves office, whether by retirement, resignation, death, removal, or suspension from office, the other shall then serve as sole Spiritual Director, unless the Board of Trustees again determines that the position of Spiritual Director be held jointly by two Spiritual Co-Directors.

- ◆ The Board amended Article III of the Center's By-laws both to provide for the case of Spiritual Co-Directors and to make all Trustees, no matter how selected, eligible to serve on the Trustee Nominating Committee. The third sentence of Article III(C)(1) was accordingly amended to read as follows:

Trustees elected pursuant to this paragraph shall be elected from among candidates nominated by a five-or-six member Nominating Committee comprising (1) the Spiritual Director or Co-Directors, (2) an Officer of the Center designated by the Board of Trustees, (3) a Trustee designated by the Board of Trustees, and (4) two Members of the Center designated by the Board of Trustees, neither of whom is a Spiritual Director, an Officer, or a Trustee of the Center.

- ◆ To provide for the possibility of Spiritual Co-Directors, the Board amended the Center's By-laws by making the following changes to Article IV:

The first sentence of Article IV(A) was amended to read as follows: "The Center's Officers shall be as follows: (1) a President or two Co-Presidents, (2) a Vice-president, (3) a Secretary, and (4) a Treasurer; there shall also be such Assistant Officers as the Board of Trustees may find necessary."

Article IV(B)(1) was amended to read as follows: "*The President or Co-Presidents.* The President or Co-Presidents shall have such duties as are prescribed by the Board. It is

contemplated that the Board of Trustees will normally elect the Spiritual Director or Co-Directors as President or Co-Presidents, but the Board shall not be required to do so. For purposes of these By-laws, the term 'President' shall refer to either or both of two Co-Presidents."

- ♦ In an effort to be more gender-inclusive, the Board directed that the Secretary draft proposed revisions to the By-laws eliminating the phrase "he or she" whenever it is used therein. The Board determined that the word "they" may be used as a singular pronoun when necessary to accomplish this change.
- ♦ The Board approved the minutes of the Board's May 22-23, 2021, as submitted by the Secretary on September 22, 2021, as well as the minutes of the May 28, 2021, Annual Corporate Meeting of Members, as submitted by the Secretary on October 10, 2021.
- ♦ At its previous meeting, the Board had directed the Secretary to review current Center committees and task forces and to propose possible changes. At the Secretary's suggestion, the Board abolished the following committees and task forces: Klava House Construction Task Force, Philip Kapleau Archive Task Force, Sangha Engagement Committee, Special Events Committee, and Youth and Family Task Force. The first two have completed their missions, and the functions of the other three have been transferred to the Sangha Programs Office. In addition, in view of more urgent priorities at Chapin Mill, the Chapin Mill Site Coordination Task Force was abolished; it will be re-established as needed in the future.
- ♦ The Board also made the following changes in the membership of committees:
 - (1) Trueman Taylor and Scott Redding were added to the Arnold Park Garden and Grounds Committee, replacing Roshi and Joshua Groves; the two continuing members of the Committee are Sensei John Pulleyn (Chair) and Scott Jennings.
 - (2) Roshi left the Chapin Mill Garden and Grounds Committee, which now comprises Eryl Kubicka (Chair), Tom Kowal, and Wayman Kubicka.
 - (3) Barry Keesan, who has been serving as a consultant, was added to the Chapin Mill Rental Committee; the other three members of the Committee are Eryl Kubicka (Chair), Betsy Friedman, and Donna Kowal.
 - (4) Jonathan Hager and Luka Häkkinen were added to the Ethics and Advisory Committee, replacing Scott McDonald, who has resigned; the other three members of the Committee are Tom Roberts (Chair), Deborah Hall, and Eryl Kubicka.
 - (5) Rebecca Gilbert will remain on the Trustee Nominating Committee, but as the Trustee member, rather than as one of the two members who are neither a Spiritual Director, a Trustee, nor an Officer. Since Elizabeth Machmer has resigned as the other of those two

members, under Article III(C)(1) of the Center's By-laws the Board will select replacements for Rebecca and Elizabeth. Roshi and John-sensei continue as ex officio members of the Committee, and Scott Jennings continues as the Committee's Officer member.

(6) The Board appointed Scott Redding and Tom Kowal as the Arnold Park and Chapin Mill Safety Officers, respectively. (Scott and Tom already serve as the Arnold Park Repair-and Maintenance Supervisor and the Chapin Mill Caretaker, respectively.) In their capacity as the Safety Officers, they replace John-sensei and Wayman Kubicka as the ex officio members of the Workplace Safety Committee. The Board also added Bill Lindenfelser, who already serves as Chair of the Facilities and Sustainable Operations Committee, to the Workplace Safety Committee, which now comprises the following: Eryl Kubicka (Chair), Tom Kowal, Bill Lindenfelser, and Scott Redding.

- ◆ Roshi and Sensei left the meeting. Acting pursuant to Article II(E) of the Center's by-laws, the Board acquiesced in the Compensation Committee's recommendation that Roshi's and Sensei's salaries continue unchanged. Roshi's salary currently comprises the following: (1) a base salary of \$22,500 per annum, plus (2) any bonuses proposed by the Committee and acquiesced in by the Board, plus (3) any donations to the Center that may be earmarked to supplement the Roshi's base pay. Sensei's current salary is \$4,968.24 per annum. Both Roshi and Sensei confirmed that these salaries are adequate for their current needs.
- ◆ The Board discussed Roshi's clergy housing allowance, which is authorized under section 107 of the Internal Revenue Code and affords a significant tax benefit. Roshi confirmed that his housing expenses remain greater than \$25,000 per annum and that he expects to use a total of \$4,000 from his annual pay as elective deferrals (employee contributions) to his section 403(b) retirement account. The Board confirmed that, until such time as the Board may determine otherwise, Roshi's annual clergy housing allowance will continue to be the lesser of (1) the entire amount of his salary, minus \$2,500, minus the year's total non-elective (employer) contributions to Roshi's 403(b) account, or (2) \$25,000. (Because Sensei is not ordained clergy, he does not receive a housing allowance.)
- ◆ The Board approved the Business Manager's financial report for the third quarter of 2021, a copy of which is filed with these minutes as Appendix A. As of the end of the third quarter, total operating income was 65 percent of the total projected for the year, which is somewhat higher than usual. Chapin Mill rental income is very low due to the continuing COVID-19 pandemic, and Buddha Hall rental income is low due to the pandemic-related financial problems of Open Sky Yoga, which rents space from us. On the other hand, membership contributions are much higher than usual, partly because of a time lag in receiving donations that were made to the Center through the PayPal Giving Fund at the end of 2020. Scott Jennings commented that at least some of the increase in membership contributions may be a pandemic-related anomaly connected with the increase in the personal savings rate (an

average of about 14 percent for the first three quarters of 2021, compared to about eight percent for the last full pre-pandemic year, 2019). Sesshin income is higher than we expected, largely due to the generous donations of those participating online.

Total operating expenses through the third quarter are as expected in view of the 2021 budget, as well as past-year, third-quarter financial results. Kitchen expenses are higher than predicted due to the Center's having more staff and trainees than was predicted when the 2021 budget was adopted in October 2020 – a positive development. In view of this, the Board accepted the Business Manager's suggestion that the \$5,000 "contingency cushion" in the 2021 expense budget be transferred to the kitchen expense budget.

The Investment Fund increased in value by \$45,983 (2.3 percent), before the year-to-date investment draw of \$50,310. As shown in the third-quarter financial report, the Center's equity holdings (64.6 percent) are somewhat above the maximum percentage (60 percent) permitted under the Center's investment policies. In view of the current combination of continuing low interest rates both for certificates of deposit and for high-quality corporate bonds, rising inflation rates, and the possibility of a stock-market correction in the fourth quarter of 2021, the Center's Finance Committee has decided to wait until year's end to make any significant changes in the Center's investment portfolio.

Finally, Scott reported that since the Center has not laid off employees during the pandemic, we've received \$42,095 in one-time grants (as loan forgiveness) from the Federal government under its Payroll Protection Program (PPP). These grants are reported "below the line" as extraordinary income on the Center's financial statements and have been of real help in addressing pandemic-related operating deficits.

- ◆ Regarding spiritual affairs, Roshi and Sensei reported that despite the ongoing challenges associated with the pandemic, the Center's operations are gradually returning to normal. With our COVID-19 Task Force continuing to monitor developments, we're accepting new resident trainees and reinstating in-person sittings and sesshin.
- ◆ Bill Lindenfelser, who serves as Chair of the Facilities and Sustainable Operations Committee, presented the Committee's report, which is filed with these minutes as Appendix B. The report includes a number of projects at Arnold Park and Chapin Mill, some already in progress and others in the planning stage. For example, to address deteriorating plumbing and rot in the floors and walls, two new bathrooms and a replacement Japanese bath have been installed in the basement of 7 Arnold Park, with some finishing work remaining. Future projects at Arnold Park include replacement of badly deteriorated energy-inefficient windows in 5 Arnold Park and repairs to the leaky roof over the Link. The Committee is also keeping an eye on the deteriorating brick paving of the parking lot and garden walkways. Because of cost and maintenance concerns, it's likely that the brick paving of the parking lot will eventually have to be replaced with a material such as stamped concrete, which is available in

a wide variety of pattern and color choices. At Chapin Mill, several major projects are planned, including replacing the leaking fire-sprinkler system in the Retreat Center, repairs and renovations to the Mill House and Farm House, replacing the deteriorating barn floor, and chip-sealing the roads. Some of the projects in the Committee's report will be treated as capital improvements, while others will be treated as routine repair-and-maintenance expenses. Some projects can be completed by Center staff, while others will require hiring outside contractors. The Committee has established a process for prioritizing projects and tracking expenses, factoring in depreciation as appropriate, and will continue to keep the Board informed of costs as estimates are obtained.

- ♦ As a lead-in to the report of the Sangha Programs Office, Barry Keesan gave an overview of the Sangha Engagement and Regenerative Organization Project that he is coordinating. The Project is focused on what to change and what to keep the same, where we are and where we want to be. We want to preserve and maintain resources and facilities for authentic Zen practice – teaching, daily sitting, sesshin, residential training. We want to change by putting in place programming and structures that foster a greater sense of community in the Sangha; serve both the Center's members and the broader community; and attract, engage, and retain new members. This effort will include creating additional opportunities for Sangha volunteers, making more effective use of the Center's physical facilities, updating and improving the Center's information technology systems, and developing an evolving strategic plan. The Sangha Programs Office will play an integral part in this undertaking.
- ♦ Donna Kowal, who serves as Manager of the Sangha Programs Office, presented her report, which is filed with these minutes as Appendix C. As is detailed in the report, an interest survey was conducted as a tool for prioritizing types of events and activities. The two strongest areas of interest are educational programming about Zen Buddhism and informal social activities. Recent offerings have been mostly online due to limitations associated with the pandemic; these include Dharma study groups, book discussions, and "Happy Friday" social hours. Data collected on program attendance shows that over 130 people, including members of the general public, have participated in programming over the course of this past year. The report also includes a 2022 budget proposal for an Arnold Park dining room/kitchen expansion feasibility study and for the purchase of chairs and round tables for interactive events. Building an infrastructure to support Sangha engagement is central to the work of the Sangha Programs Office, which was the main outcome of the Sangha Renewal and Regenerative Organization Project initiated by Barry Keesan. In the process of increasing opportunities for Sangha members to interact and learn, as well as opening programming to the wider public, there is potential for the Center to make a significant contribution to the Rochester community and beyond, while also exposing more people to Zen practice.

- ◆ The Board reviewed the written report of the Uprooting Racism Committee submitted by the Committee's Chair, Dr. Sonia James-Wilson. That report is filed with these minutes as Appendix D and includes a detailed overview of the Committee's activities, along with a recommendation that the Board open its meetings with a "land acknowledgement" statement, which Jonathan Hager, the Board's new Chair, proceeded to read aloud. (The statement is set forth on page five of the Committee's report.) Donna reported on behalf of the Committee, since Sonia was unable to attend the Board meeting. She presented three proposals for the Board's consideration, each of which was approved. First, in response to an invitation for additional Trustees to join Uprooting Racism's leadership and planning group, Board Chair Jonathan Hager joined Luka Häkkinä, Chris Pulleyn, and Dené Redding as members of the group. Second, as a tangible expression of the Center's commitment to acknowledging and condemning racially-motivated violence against Black people, the Board approved flying a Black Lives Matter flag at Arnold Park. Lastly, the Board approved a request for funding to cover the cost of supplies and meals for a 2022 summer camp at Chapin Mill, the purpose of which will be to foster a nurturing environment for young people to learn about cultural diversity, race, and racism in ways that promote mindfulness and self-compassion.
- ◆ Tom Roberts, who serves as Chair of the Ethics and Advisory Committee, reported on behalf of the Committee that there were no ethical complaints received by the Committee since its last report to the Board. The Committee recommends that, as a matter of organizational best practices, the Center conduct some form of exit interview when staff members leave and when Sangha members drop their membership. The Board directed the Sangha Programs Office to explore these possibilities in consultation with Development Committee member Betsy Friedman and to make recommendations to the Board.
- ◆ Chris Pulleyn, who serves as Chair of the Development Committee, reported on behalf of the Committee. A major focus of the Committee will be fundraising in support of the numerous necessary capital improvement projects that are discussed in the report of the Facilities and Sustainable Operations Committee, as well as of initiatives proposed by the Sangha Engagement and Regenerative Organization Project.
- ◆ Tom Kowal, who serves as Chapin Mill Caretaker and Klava House Project Manager, reported to the Board. Tom's written reports are filed with these minutes as Appendices E and F. In addition to reviewing the Chapin Mill projects described in the report of the Facilities and Sustainable Operations Committee, Tom reported that necessary electrical repairs to the Mill House, Farm House, and Guest House have been completed. Monitoring devices have also been added to all the water meters at Chapin Mill in order to alert us in the event of a leak. Another high-priority project is resealing and retiling the leaky Retreat Center soaking baths in time for their use this coming winter. Lastly, Tom mentioned that there is still some final

work that needs to be completed on the Klava House, such as installing kitchen cabinetry, tiling the mudroom floor, and installing the remaining faux-stone veneer on the foundation.

- ♦ Eryl Kubicka, who serves as Chair of the Workplace Safety Committee, reported on behalf of the Committee that no injuries or other reportable incidents had occurred since the Committee's last report to the Board. Eryl also noted that AEDs (automatic external defibrillators) had been updated at Arnold Park and Chapin Mill. Following the recommendations of the Center's COVID-19 Task Force, protocols have been carefully followed and updated as needed in response to changing conditions. These include, for example, full vaccination before participating in indoor Center activities, negative test results prior to attending session or joining residential training, as well as a "mask-while-in-motion" rule for all indoor activities. The Committee recommends that the Center obtain additional Narcan (a prescription drug used for the treatment of opioid overdose) emergency kits and train staff in how to use them. Jonathan Hager, who is a practicing physician, will be assisting with this project.
- ♦ Eryl, who also serves as the Chapin Mill Rental Coordinator and the Chair of the Chapin Mill Rental Committee, reported on behalf of the Committee. The Committee's written report (with references to individual renters redacted) is filed with these minutes as Appendix G. Eryl reported that although a few rentals were held as scheduled this year, others had to be cancelled due to the pandemic. Rental groups are now asked to require their participants both to be fully vaccinated and to have had a negative COVID-19 test before arriving. So far, no infections have been reported. As much as possible, only one person is assigned per bedroom, and the dining room and other common spaces – including the zendo – have been set up for social distancing. The Committee plans to raise the rental rate in 2022 to cover increasing costs associated with running the rental program, such as energy costs, the cost of housekeeping and kitchen supplies, and the cost of the additional wear and tear caused by rentals. In addition, the Committee plans to track rental costs more closely in the future.
- ♦ Chris Pulleyn, who serves as Chair of the Retreat Center Refurbishment Task Force, reported on behalf of the Task Force. The \$20,000 previously allocated by the trustees is being used to cover the costs of basic furnishings, such as bed linens, bedside lamps, and bath towels, and replacing some of the worn carpeting, especially in high-traffic areas. To date the Task Force has spent \$9,584. Additionally, the Chapin Mill Housekeeper, Anna Lindsell, has made improvements to the layout of the bedrooms, working closely with Eryl, who is a member of the Task Force. These improvements are aimed at making the Retreat Center more attractive and suitable for renters, most of which are groups providing information and instruction to the community regarding the uses of meditation for health, stress-reduction, and the like. [Secretary's note: The Board subsequently increased the Task Force's budget by \$10,660 to allow for full replacement of the worn carpeting in the Phase I portion of the building.]

- ◆ The Board reviewed historical information going back to 1990 regarding both staff stipends and the amounts contributed to the Center's 403(b) retirement plan. Staff stipends were last adjusted in 2004, and the Center's contributions to the 403(b) plan were last adjusted in 2012. Over the intervening years, inflation has substantially reduced the value both of the staff stipends and of the retirement contributions. The Business Manager informed the Board that, based on information posted by the federal Bureau of Labor Statistics, restoring the value of staff stipends to their 2004 level would require a 46.3 percent increase, and restoring the value of the retirement contributions to their 2012 level would require a 19.6 percent increase [*Secretary's note:* While deliberation and voting took place on the question of adjusting stipends and retirement contributions, all Zen Center employees left the meeting in accordance with the conflict-of-interest provisions of New York law and Article XII(C) of the Center's By-laws.] The Board (acting without Dené, who is a Center employee) decided to increase staff stipends by one-third of the full catch-up percentage (i.e., 15.4 percent) and to increase 403(b) contributions by the full 19.6 percent. Accordingly, the new schedule of staff stipends and 403(b) contributions, based on seniority, is as follows:

Monthly Staff Stipend		Monthly 403(b) Contribution	
<3 years	\$216.27	5-10 years	\$132.63
3-5 years	\$266.16	10-15 years	\$265.25
5-7 years	\$332.69	>15 years	\$397.87
>7 years	\$415.89		

In the future, possible staff stipend and 403(b) increases will be reviewed on a more regular basis, and catch-up adjustments made as finances permit.

- ◆ The Board discussed the Business Manager's proposed 2022 budget, as amended to reflect the adjustments in staff stipends and 403(b) contributions that the Board had just approved. Scott noted that the proposed 2022 budget has been developed under the assumption that the Center's operations will, for the most part, return to their pre-pandemic levels. The proposed 2022 expense budget of \$537,800 represents a substantial increase of \$103,900 over the 2021 budget of \$433,900. The three largest components of this increase are as follows: About one-third is attributable to a projected increase in the number of staff and trainees as the Center returns to normal operations; about one-quarter is for costs of deferred repairs and maintenance; and about one-eighth represents funding for the Sangha Programs Office and the Uprooting Racism Committee.

The proposed 2022 budget for operating revenue is \$422,000, constituting a \$98,900 increase over the 2021 budget, which nearly covers the budgeted increase in operating expenses. Budgeted revenue is based, inter alia, on projections that (1) 2022 membership contributions will be approximately the same as in 2019, the last year before the pandemic, and (2) Chapin Mill rental income will return to pre-pandemic levels.

Because of the large number of previously-deferred capital projects that need to be undertaken at both Arnold Park and Chapin Mill, the capital expense budgets for 2022 have been increased substantially. (The costs of such projects are expensed as depreciation over a period of years.) These projects include major roof repairs, replacement of deteriorating windows and obsolete computer equipment, replacement of the leaky fire-sprinkler system in the Retreat Center, and major repairs to the roads at Chapin Mill.

The Board approved the 2022 budget, as amended. A copy of the budget is filed with these minutes as Appendix H.

- ♦ The Board confirmed Saturday and Sunday, May 14-15 as the dates for its spring 2022 meeting, and also tentatively set Friday and Saturday, October 21-22 as the dates for its fall 2022 meeting.

Submitted to the Board of Trustees on May 14, 2022,
by Scott Jennings, Secretary, and Donna Kowal, Assistant Secretary.

Appendix A



ROCHESTER ZEN CENTER
A BUDDHIST COMMUNITY

Financial Report Third Quarter 2021

ROCHESTER ZEN CENTER
SUMMARY OF THIRD QUARTER 2021 FINANCIAL RESULTS

	Third Quarter 2021		Third Quarter 2020	
	As of September 30, 2021	9/30/21 as % of 2021 Budget	As of September 30, 2020	9/30/20 as % of 2020 Budget
Year-to-Date Operating Revenue	\$209,796	65%	\$173,248	43%
Year-to Date Operating Expenses	<u>\$309,410</u>	69%	<u>\$304,110</u>	66%
YTD Revenue Less Expenses	(\$99,614)		(\$130,862)	
YTD Operating Draw from Investments (4%)	<u>\$50,310</u>		<u>\$47,020</u>	
YTD Net Operating Surplus (Loss)	(\$49,304)		(\$83,842)	
Membership Contributions (included in operating revenue)	\$145,652	76%	\$103,008	55%
Extraordinary Income (not included in operating revenue)	\$42,095		\$0	
Extraordinary Expenses (not included in operating expenses)	\$0		\$0	
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YTD Investment Gain (Loss)	\$45,983		\$136,990	
YTD 4% Operating Draw from Investments	<u>(\$50,310)</u>		<u>(\$47,020)</u>	
YTD Net Investment Gain (Loss)	(\$4,327)		\$89,970	
YTD Legacies and Special Donations	<u>\$0</u>		<u>\$0</u>	
YTD Total Investment Fund Change	(\$4,327)		\$89,970	

	Operating Fund	Investment Fund	Held for Others	Realty and Art (Carried at Cost)	Total
ASSETS					
CURRENT ASSETS					
Cash & Money Market	123,203.58	494,736.38	202,643.79	0.00	820,583.75
Inventories	10,933.46	0.00	0.00	0.00	10,933.46
Accounts Receivable	497.17	0.00	0.00	0.00	497.17
Prepaid Expenses	19,535.64	0.00	0.00	0.00	19,535.64
Earmarked Donations (Contra)	(15,496.66)	0.00	0.00	0.00	(15,496.66)
<i>Total Current Assets</i>	<i>138,673.19</i>	<i>494,736.38</i>	<i>202,643.79</i>	<i>0.00</i>	<i>836,053.36</i>
NON-CURRENT ASSETS					
Certificates of Deposit	0.00	100,000.00	84,000.00	0.00	184,000.00
Other Non-Equity Investments (At Book)	0.00	0.00	0.00	0.00	0.00
Equity Investments (At Market)	0.00	1,342,287.76	0.00	0.00	1,342,287.76
Mortgage Loans Outstanding	0.00	18,466.91	0.00	0.00	18,466.91
Depreciable Fixed Assets (Net)	269,116.48	0.00	0.00	0.00	269,116.48
Buildings & Land (At Cost)	0.00	0.00	0.00	5,401,269.59	5,401,269.59
Buddhist Art & Implements (At Cost)	0.00	0.00	0.00	123,419.07	123,419.07
<i>Total Non-Current Assets</i>	<i>269,116.48</i>	<i>1,460,754.67</i>	<i>84,000.00</i>	<i>5,524,688.66</i>	<i>7,338,559.81</i>
TOTAL ASSETS	407,789.67	1,955,491.05	286,643.79	5,524,688.66	8,174,613.17
LIABILITIES & EQUITY					
CURRENT LIABILITIES					
Taxes, Medicare, SS Payable	429.47	0.00	0.00	0.00	429.47
Prepaid Income	0.00	0.00	0.00	0.00	0.00
Other Current Liabilities	5,143.38	0.00	0.00	0.00	5,143.38
<i>Total Current Liabilities</i>	<i>5,572.85</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>5,572.85</i>
LONG-TERM LIABILITIES					
Auckland Zen Centre Fund	0.00	0.00	5,611.33	0.00	5,611.33
Louisville Zen Center Fund	0.00	0.00	262,700.48	0.00	262,700.48
Benevolence Fund	0.00	0.00	975.00	0.00	975.00
Teachers' Scholarship Fund	0.00	0.00	17,356.98	0.00	17,356.98
<i>Total Long-Term Liabilities</i>	<i>0.00</i>	<i>0.00</i>	<i>286,643.79</i>	<i>0.00</i>	<i>286,643.79</i>
EQUITY					
»»Year-to-Date Revenues	209,795.93	45,982.68	0.00	0.00	255,778.61
»»(Less Year-to-Date Expenses)	309,410.06	0.00	0.00	0.00	309,410.06
»YTD Revenues Less Expenses	(99,614.13)	45,982.68	0.00	0.00	(53,631.45)
»YTD Investment Draw (4% per annum)	50,309.90	(50,309.90)	0.00	0.00	0.00
Year-to-Date Net Surplus (Loss)	(49,304.23)	(4,327.22)	0.00	0.00	(53,631.45)
Extraordinary Income & Expenses	42,095.00	0.00	0.00	0.00	42,095.00
Interfund Transfers In (Out)	(7,169.09)	0.00	0.00	7,169.09	0.00
Previous Year-End Fund Balances	416,595.14	1,959,818.27	0.00	5,517,519.57	7,893,932.98
<i>Total Equity (Current Fund Balances)</i>	<i>402,216.82</i>	<i>1,955,491.05</i>	<i>0.00</i>	<i>5,524,688.66</i>	<i>7,882,396.53</i>
TOTAL LIABILITIES & EQUITY	407,789.67	1,955,491.05	286,643.79	5,524,688.66	8,174,613.17

ROCHESTER ZEN CENTER

Income and Expense Statement for the Quarter Ended September 30, 2021

Account		3Q2021 Actual	2021 Budget	% of Budget	3Q2020 Actual
GENERAL OPERATING FUND - INCOME ACCOUNTS					
	Net Item Sales Income	\$245	\$800	31%	\$365
	Net Special Events Income	\$0	\$0		\$0
40143G	Royalty Income	\$8,422	\$10,000	84%	\$6,945
40150G	Zen Bow Income	\$265	\$300	88%	\$245
40151G	Membership Contributions	\$145,652	\$192,200	76%	\$103,258
4C151G	CM Operating Donations	\$350	\$33,300	1%	\$5,275
40152G	Workshop Income	\$3,840	\$5,000	77%	\$3,573
40153G	Training Program Income	\$1,420	\$1,500	95%	\$1,620
4C153G	CM Training Program Income	\$0	\$0		\$0
40159G	Buddha Hall Rental Income	\$2,905	\$10,000	29%	\$5,416
4C159G	Net CM Rental Income	\$5,573	\$30,000	19%	\$11,057
40160/2G	Misc. Income & Contributions	\$9,641	\$10,000	96%	\$13,193
4C160G	CM Miscellaneous Income	\$0	\$0		\$0
40161G	Sesshin Income	\$31,483	\$30,000	105%	\$22,300
	Total Operating Revenue	\$209,796	\$323,100	65%	\$173,248
GENERAL OPERATING FUND - EXPENSE ACCOUNTS					
60170G	Charity Expenses	\$0	\$500	0%	\$0
60171G	Zen Bow Expenses	\$3,645	\$8,500	43%	\$5,750
60172G	Teaching Expenses	\$6,956	\$10,280	68%	(\$2,917)
6C172G	CM Teaching Expenses	\$360	\$100	360%	\$0
60175G	Medical & Health Insurance	\$23,961	\$37,100	65%	\$32,910
6C175G	CM Medical & Health Insurance	\$26,915	\$36,800	73%	\$27,133
60176G	Staff Salary Expense	\$35,718	\$47,500	75%	\$40,627
6C176G	CM Staff Salary Expense	\$13,427	\$16,400	82%	\$12,833
60177G	Kitchen Expenses	\$20,247	\$18,400	110%	\$19,665
6C177G	CM Kitchen Expenses	\$8,849	\$13,500	66%	\$8,225
60178G	Housekeeping Expenses	\$2,434	\$5,000	49%	\$2,951
6C178G	CM Housekeeping Expenses	\$1,332	\$2,300	58%	\$2,120
60179G	To Staff Departure Fund	\$12,983	\$16,000	81%	\$10,361
6C179G	CM Staff Departure Fund	\$5,990	\$9,300	64%	\$6,608
60180G	Misc Administrative Expenses	\$284	\$1,000	28%	\$879
6C180G	CM Misc Administrative Expense	\$0	\$100	0%	(\$41)
60181G	Office Expenses	\$1,301	\$3,000	43%	\$2,184
6C181G	CM Office Expenses	\$0	\$500	0%	\$14
60182G	Telecommunications Expenses	\$4,114	\$5,800	71%	\$4,426
6C182G	CM Telecommunications Expenses	\$2,998	\$5,200	58%	\$3,420
60183G	Gas & Electricity Expenses	\$5,826	\$8,000	73%	\$5,301
6C183G	CM Utility Expenses	\$10,897	\$12,900	84%	\$10,119
60184G	Repair & Maintenance Expenses	\$8,897	\$18,000	49%	\$5,793
6C184G	CM Rep & Maintenance Expenses	\$13,554	\$24,000	56%	\$9,130
60186G	Insurance Expenses	\$33,190	\$43,500	76%	\$30,617
6C186G	CM Insurance Expenses	\$19,147	\$25,000	77%	\$17,464
60187G	Fundraising & Advertising Exp.	\$0	\$1,500	0%	\$200
60188G	Garden & Grounds Expenses	\$579	\$2,500	23%	\$654
6C188G	CM Garden & Grounds Expenses	\$1,299	\$1,800	72%	\$237
60189G	Library Expenses	\$365	\$500	73%	(\$240)
60190G	Automobile Expenses	\$3,681	\$7,000	53%	\$3,740
6C190G	CM Automobile Expenses	\$1,370	\$5,000	27%	\$4,420
60191G	Taxes & Municipal Fees	\$6,336	\$7,500	84%	\$6,349
6C191G	CM Tax & User Fee Expenses	\$3,623	\$5,000	72%	\$4,486
60192G	Computer Expenses	\$3,347	\$4,500	74%	\$3,369
60193G	Banking, PayPal & Crdt Crd Fees	\$322	\$1,500	21%	\$1,028

ROCHESTER ZEN CENTER
Income and Expense Statement for the Quarter Ended September 30, 2021

Account		3Q2021 Actual	2021 Budget	% of Budget	3Q2020 Actual
6C192G	CM Computer Expenses	\$89	\$1,000	9%	\$187
60300G	Bad Debt Expense	\$75	\$0		\$0
60389G	Depreciation Expense	\$16,646	\$22,700	73%	\$16,026
6C389G	CM Depreciation Expense	\$8,657	\$12,000	72%	\$8,080
60500G	Contingency (budget use only)	\$0	\$5,000	0%	\$0
Total Operating Expenses		\$309,410	\$446,180	69%	\$304,110
Operating Revenue Less Expenses		(\$99,614)	(\$123,080)		(\$130,862)
40168G	Operating Draw from Investments	\$50,310	\$66,900	75%	\$47,020
Total Net Operating Surplus (Loss)		(\$49,304)	(\$56,180)		(\$83,842)
40156G	Extraordinary Income & Expenses	\$42,095			\$0
CAPITAL EXPENDITURES					
15000G	Furniture and Fixtures	\$27,521			\$0
15100G	Equipment and Computers	\$0			\$1,679
15200G	Motor Vehicles	\$18,430			\$16,862
Non-CM Capital Expenditures		\$45,951	\$57,671	80%	\$18,541
1C500G	CM Capital Expenditures	\$841	\$5,000	17%	\$24,431
Total Capital Expenditures		\$46,791	\$62,671	75%	\$42,972
INVESTMENT FUND					
40167I	ML Equity YTD Gain (Loss)	\$44,784			\$129,816
40168I	Interest Income (IF)	\$1,140			\$7,174
40170I	Other Income (IF)	\$59			\$0
Gross Investment Income		\$45,983			\$136,990
60168I	Operating Draw from Investments	(\$50,310)			(\$47,020)
Investment Income Less Draw		(\$4,327)			\$89,970
40155I	Legacies & Special Donations	\$0			\$0
Total Net Investment Fund Gain (Loss)		(\$4,327)			\$89,970

ROCHESTER ZEN CENTER
Past-Year Comparison – September 30, 2021

	30-Sep-21	3Q Average 2016-2020	30-Sep-20	30-Sep-19	30-Sep-18	30-Sep-17	30-Sep-16
GENERAL OPERATING FUND – INCOME							
Net Item Sales Income	245	998	365	663	77	555	3,329
Net Special Events Income	0	(3,853)	0	0	533	(11,531)	(8,268)
40143G Royalty Income	8,422	6,362	6,945	7,966	5,883	5,350	5,665
40150G Zen Bow Income	265	371	245	240	530	660	180
40151G Membership Contributions	145,652	99,679	103,008	102,434	86,805	105,522	100,624
4C151G CM Operating Donations	350	10,818	5,275	786	517	23,036	24,475
40152G Workshop Income	3,840	8,045	3,573	8,541	8,245	8,755	11,112
40153G Training Program Income	1,420	2,405	1,620	2,015	2,965	2,350	3,075
4C153G CM Training Program Income	0	0	0	0	0	0	0
40159G Buddha Hall Rental Income	2,905	9,737	5,416	11,232	10,913	10,709	10,413
4C159G Net CM Rental Income	5,573	40,546	11,057	54,244	29,399	48,874	59,158
40160/2G Misc. Income & Contributions	9,641	8,664	12,693	6,910	6,816	8,736	8,164
4C160G CM Miscellaneous Income	0	0	0	0	0	0	0
40161G Sesshin Income	31,483	39,401	22,300	41,628	42,465	53,209	37,406
Total YTD Operating Income	209,796	223,172	172,498	236,660	195,147	256,225	255,333
Percentage of full-year actual total	65% of budget	55%	43%	61%	47%	62%	62%
GENERAL OPERATING FUND – EXPENSES							
60170G Charity Expenses	0	0	0	0	0	0	0
60171G Zen Bow Expenses	3,645	5,555	5,696	6,250	6,605	6,973	2,252
60172G Teaching Expenses	6,956	1,803	(2,917)	1,088	7,357	1,077	2,411
6C172G CM Teaching Expenses	360	37	0	94	0	82	10
60175G Medical & Health Insurance	23,961	36,309	32,910	41,330	31,610	38,661	37,033
6C175G CM Medical & Health Insurance	26,915	13,148	27,133	11,874	6,851	9,996	9,887
60176G Staff Salary Expense	35,718	43,506	40,627	42,473	44,283	42,260	47,888
6C176G CM Staff Salary Expense	13,427	9,166	12,833	10,574	7,432	7,507	7,483
60177G Kitchen Expenses	20,247	27,019	19,609	24,833	32,257	28,423	29,974
6C177G CM Kitchen Expenses	8,849	7,039	8,058	7,159	7,672	6,359	5,945
60178G Housekeeping Expenses	2,434	3,917	2,951	3,801	4,847	4,295	3,689
6C178G CM Housekeeping Expenses	1,332	1,763	2,120	1,964	1,715	1,592	1,424
60179G To Staff Departure Fund	12,983	14,398	10,361	13,754	14,796	15,999	17,081
6C179G CM Staff Departure Fund	5,990	5,093	6,608	5,213	4,991	4,658	3,993
60180G Misc Administrative Expenses	284	770	879	297	1,084	585	1,005
6C180G CM Misc Administrative Expense	0	(2)	(41)	31	0	0	0
60181G Office Expenses	1,301	3,231	2,184	3,629	3,872	3,468	3,004
6C181G CM Office Expenses	0	331	14	446	123	17	1,057
60182G Telecommunications Expenses	4,114	4,800	4,426	4,097	6,343	4,194	4,938
6C182G CM Telecommunications Expenses	2,998	2,937	3,420	3,677	1,652	3,276	2,659
60183G Gas & Electricity Expenses	5,826	6,275	5,301	7,248	6,999	7,030	4,795
6C183G CM Utility Expenses	10,897	9,972	10,119	11,059	9,785	9,848	9,048
60184G Repair & Maintenance Expenses	8,897	7,477	5,793	4,993	10,887	8,742	6,970
6C184G CM Rep & Maintenance Expenses	13,554	13,326	8,842	20,365	11,793	14,028	11,601
60186G Insurance Expenses	33,190	29,909	30,617	29,723	28,958	28,911	31,336
6C186G CM Insurance Expenses	19,147	17,068	17,464	16,843	16,676	16,466	17,893
60187G Fundraising & Advertising Exp.	0	660	200	500	1,100	500	1,000
6C187G CM Fundraising & Adv Expenses	0	0	0	0	0	0	0
60188G Garden & Grounds Expenses	579	2,055	654	2,260	2,624	2,737	2,000
6C188G CM Garden & Grounds Expenses	1,299	1,546	237	697	1,342	2,994	2,462
60189G Library Expenses	365	52	(240)	314	169	0	19
60190G Automobile Expenses	3,681	7,711	3,740	7,703	10,919	9,155	7,040
6C190G CM Automobile Expenses	1,370	5,416	4,420	7,392	2,414	7,624	5,233
60191G Taxes & Municipal Fees	6,336	6,038	6,349	6,184	5,883	5,630	6,143
6C191G CM Tax & User Fee Expenses	3,623	4,316	4,486	4,808	4,259	4,204	3,826
60192G Computer Expenses	3,347	3,248	3,369	3,552	3,516	3,617	2,184
6C192G CM Computer Expenses	89	326	187	135	675	644	(10)
60193G Banking, PayPal & Crdt Crd Fees	322		1,028	455	656	718	562
60300G Bad Debt Expense	75	(11)	0	0	0	(53)	0
60389G Depreciation Expense	16,646	16,132	16,026	15,065	15,850	16,557	17,163
6C389G CM Depreciation Expense	8,657	6,035	8,080	5,207	4,700	5,360	6,827
Total YTD Operating Expenses	309,410	318,372	303,544	327,085	322,697	324,131	317,826
Percentage of full-year actual total	69% of budget	69%	66%	70%	73%	74%	63%
YTD Operating Income Less Expenses	(99,614)	(95,200)	(131,046)	(90,426)	(127,550)	(67,907)	(62,493)
40168G Operating Draw from Investments	50,310	46,136	47,020	44,485	41,736	50,421	47,018
Total Net Operating Surplus (Loss)	(49,304)	(49,064)	(84,026)	(45,941)	(85,814)	(17,486)	(15,476)

ROCHESTER ZEN CENTER
Past-Year Comparison – September 30, 2021

	30-Sep-21	3Q Average 2016-2020	30-Sep-20	30-Sep-19	30-Sep-18	30-Sep-17	30-Sep-16
CAPITAL EXPENDITURES							
15000G Furniture and Fixtures	27,521	7,251	0	1,712	9,042	9,251	16,250
15100G Equipment and Computers	0	3,364	1,679	0	7,880	975	6,285
15200G Motor Vehicles	18,430	3,372	16,862	0	0	0	0
1C500G CM Capital Expenditures	841	11,929	24,431	11,980	18,223	0	5,010
Total YTD Capital Expenditures	46,791	25,916	42,972	13,691	35,145	10,226	27,545
INVESTMENT FUND							
40167I ML Equity YTD Gain (Loss)	44,784	126,201	129,816	201,895	85,488	152,347	61,457
40168I Interest Income (IF)	1,140	7,557	7,174	7,562	11,065	5,506	6,481
40170I Other Income (IF)	59	3	0	0	0	0	14
40181I W&R YTD Gain (Loss)	0	0	0	0	0	0	0
Gross YTD Investment Fund Income	45,983	133,761	136,990	209,457	96,552	157,852	67,952
60168I Operating Draw from Investments	(50,310)	(46,136)	(47,020)	(44,485)	(41,736)	(50,421)	(47,018)
Net Investment Fund Gain (Loss)	(4,327)	87,625	89,970	164,972	54,816	107,431	20,934
40155I Legacies & Special Donations	0	2,200	0	11000	0	0	0
Total YTD Investment Fund Change	(4,327)	89,825	89,970	175,972	54,816	107,431	20,934

ROCHESTER ZEN CENTER INVESTMENT FUND – September 30, 2021

<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>
Equity Investments*	<i>At Market</i>						
Equities Held in Merrill Lynch Accounts	\$1,342,288		\$1,342,288	(\$167,168)	\$1,509,456		
Total Equities	\$1,342,288	69%	\$1,342,288	(\$167,168)	\$1,509,456		
Cash & Money Market						<i>Current Int Rate</i>	
IF Share of Money Market Funds & Cash	\$494,736		\$494,736	\$494,736		0.05%	\$247
Total IF Cash & Money Market	\$494,736	25%	\$494,736	\$494,736		0.05%	\$247
Fixed-Income Investments	<i>Cost Basis</i>					<i>Crrnt Rtrn on Basis</i>	
Certificates of Deposit**	\$100,000		\$100,000	\$100,000		0.10%	\$100
Bonds***	\$0		\$0	\$0	\$0		
Total Fixed-Income Investments	\$100,000	5%	\$100,000	\$100,000	\$0	0.10%	\$100
Loans	<i>Outstanding</i>			<i>Original</i>		<i>Loan Rate</i>	
Mdsn ZC Mtg Loan 3.34% 2/29/32	\$18,467			\$24,287		3.34%	\$582
Total Loans	\$18,467	1%		\$24,287			\$582

Investment Fund Total	\$1,955,491	100%					\$930
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* Donated equities that do not meet the Center's ethical investment criteria must be sold by the Center's Finance Committee within one year.

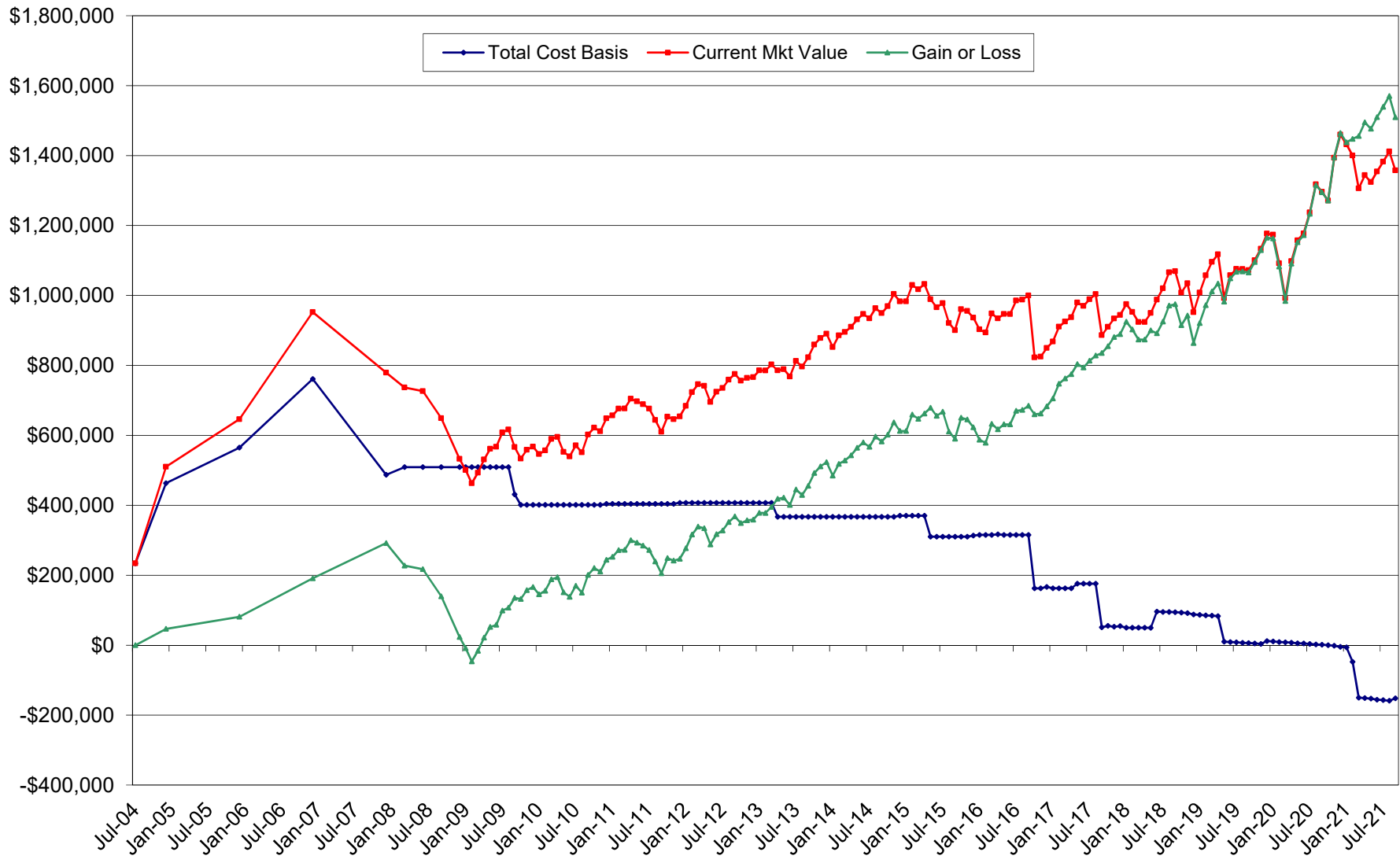
** Rates for 3 month to 5-year CD's currently range from .03% to 1.0%

*** Yields for high-quality 5-year corporate bonds are currently about 1.25%

Additional "Investment-Like" Assets		<i>Rate</i>
Operating Fund Money Market Funds & Cash	\$123,204	0.01%-0.05%
Operating Fund Certificates of Deposit	\$0	
Total Additional	\$123,204	

Grand Total "Investment-Like Assets"	\$2,078,695
IF Equities as Percentage of Grand Total	64.6%

Merrill Lynch Equity Account
(includes cash held in ML equity account)



Rochester Zen Center
Earmarked Donations as of September 30, 2021

Klava House Project

Fund Balance (\$32,051.25)

Mindfulness Outreach Fund

Fund Balance \$11,392.62

Kapleau-roshi Grave Site Fund

Fund Balance \$2,037.45

Prison Dharma Fund

Fund Balance \$190.35

Accessibility Fund

Fund Balance \$2,491.82

Uprooting Racism

Donation \$290.00

Post-pandemic Lunch

Donation \$250.00

Klava House Finances as of September 30, 2021

Budget	\$200,000.00
Spent to Date	<u>\$192,927.02</u>
Remaining Budget	\$7,072.98

Given to Date	\$157,819.70
Outstanding Pledges	<u>\$7,200.00</u>
Given + Outstanding	\$165,019.70

Cost to Zen Center \$34,980.30 (= \$200,000 - \$165,019.70)
 (if full budget is spent and all outstanding pledges are honored)

Funds Held for Others
Summary for Second and Third Quarters 2021

A12

Teachers' Fund		
Beginning balance 4/1/21		\$15,498.97
Contributions to Fund	\$2,064.00	
Interest income	<u>\$4.01</u>	
Total fund income	\$2,068.01	\$2,068.01
Training fees	<u>\$210.00</u>	
Total fund disbursements	\$210.00	(\$210.00)
Ending balance 9/30/21		<u>\$17,356.98</u>

Auckland Zen Centre Fund		
Beginning balance 4/1/21		\$1,366.53
Contributions to Fund	\$4,244.00	
Interest income	<u>\$0.80</u>	
Total fund income	\$4,244.80	\$4,244.80
Total fund disbursements	<u>\$0.00</u>	\$0.00
Ending balance 9/30/21		<u>\$5,611.33</u>

Louisville Zen Center Fund		
Beginning balance 4/1/20		\$262,652.32
Contributions to Fund	\$0.00	
Interest from CD's	\$0.00	
Other Interest income	<u>\$48.16</u>	
Total fund income	\$48.16	\$48.16
Total fund disbursements	<u>\$0.00</u>	\$0.00
Ending balance 9/30/21		<u>\$262,700.48</u>

Benevolence Fund		
Beginning balance 4/1/20		\$975.00
Contributions to Fund	<u>\$0.00</u>	
Total fund income	\$0.00	\$0.00
Disbursements from Fund	<u>\$0.00</u>	
Total fund disbursements	\$0.00	\$0.00
Ending balance 9/30/21		<u>\$975.00</u>

Appendix B

Facilities and Sustainable Operations Committee Report

October 2021

Summary

Significant progress has been made to address facilities needs that the Facilities Committee presented to the Board in May 2021:

- The work on the 7 Arnold Park (AP) basement baths is substantially done. A complete tear-out and rebuild has resulted in a full bath and a water closets that are functional, but also reflect a much higher level of craftsmanship, utility, and aesthetics. Work continues to rebuild the Japanese bath.
- The Chapin Mill (CM) electrical and water service lines to the Mill House have been replaced and upgraded.
- Work has not yet started on the Retreat Center sprinkler system due to difficulty finding a suitable contractor.

Arnold Park Projects Summary

Project	Project Year	Cost	Capital/Expense	Status
Complete 7AP basement bath project	2021	\$18K	C	Almost complete
Purchase replacement van	2021	\$18K	C	Done
Replace 5AP 3 rd floor windows	2022	\$25K	C	Approved by Board of Trustees; contract signed
Repair 5AP roof slates	2021		E	Awaiting bid
Re-point 7AP chimney	2021	\$4.2K	E	Estimate
Replace Link roof; repair windows & siding	2022	\$14K	C	Estimate
Replace AP basement windows	2022	\$10K	C	Estimate
5AP 2&3 floors painting & woodwork repair	2022	\$6K	E	Estimate
Rebuild 5AP teacher's quarters porch	2022	\$5K	C	Estimate
Repair 7AP basement walls & ceiling	2022	\$3K	E	Estimate
Replace 5AP third floor shower	2022	\$4K	E	Estimate

Chapin Mill Projects Summary

Project	Project Year	Cost	Capital/Expense	Status
Replace Retreat Center sprinkler system	2022	\$60K	C	Still seeking a contractor. No further leaks to-date!
Repair and chip-seal road	2022	\$55K	C	Scheduling this for early Spring
Mill House windows replaced; siding repaired/replaced; painting	2022	\$30K	C	Estimate
Farm House exterior repairs and painting	2022	\$15K	C	Estimate
Replace barn floor	2022	\$10K	C	Estimate increased from May 2021
Barn exterior repairs and painting	2022	\$10K	C	Estimate

There are numerous smaller projects, generally costing less than \$5K.

Annual Maintenance

Given the history of maintenance expense, we expect that CM maintenance for 2022 will cost \$25K. For AP the figure is \$40K. That includes the repairs listed above, as well as ordinary and deferred maintenance. The AP figure is higher as we catch-up on maintenance long deferred.

Trello

The Committee is changing its budget accounting to a project-tracking application called Trello that is replacing our spreadsheets. How that tool will provide budget transparency outside the Committee is still to be determined, but we are committed to keeping the numbers available to the Board.

Finally: thanks to committee members **Sensei John Pulleyn, Scott Redding, Tom Kowal, and Barry Keesan.**

Bill Lindenfelser
Committee Chair
October 16, 2021

Appendix C

Sangha Programs Office Report Submitted by Donna Kowal October 15, 2021

In June 2021, the Sangha Programs Office (staffed by Donna Kowal, Dené Redding, and Mitchell Greenwood, in consultation with Barry Keesan and Chris Pulleyn) launched an interest survey, and the results are now being used to inform decision-making on developing new programs. The results summarized here were compiled by volunteer Betsy Friedman and shared in a Sangha email. Sent to everyone on the Center's email list (including members, trial members, and friends), the survey was designed to seek input on an array of events and activities, such as educational, social, physical, arts, community engagement, and children's activities (both in-person and online). Ninety-seven of the 99 people who clicked on the survey link completed the survey. By far, the results showed that the two strongest areas of interest are educational programming on Zen Buddhism and informal social activities.

Many respondents also took advantage of the opportunity to submit their own ideas for activities, including workshops on painting, playing the fiddle, learning non-violent communication, field trips to Ganondagan and other sites of interest, and ping-pong matches. Additionally, some two dozen respondents indicated an interest in getting involved as a volunteer in support of Sangha programming, such as helping out with event set-up or take-down and serving as an activity leader.

The survey also revealed that Saturday and Sunday afternoons tend to be ideal in terms of availability to participate in both in-person and online activities. Of course, out-of-town respondents expressed high interest in participating in online programs.

As a follow-up to the survey, in September the Sangha Programs Office launched two new online Dharma study programs, one that meets weekly and the other monthly. With help from Luka Häkkinen, who recently joined the SPO team, these and other programs are being promoted in Sangha emails, on the ZC website, and/or on Facebook. As a Sangha volunteer, they bring valuable energy and communication skills to the project. Likewise, we have also begun to work with Chris Cook, whose professional expertise includes database management.

Below is a snapshot of Sangha program participation. A majority of these programs have been offered online in part due to limitations associated with the pandemic, but also as a way of offering opportunities to those who do not live in Rochester. And, with the exception of Happy Friday, a social hour that is tailored to Center members, participation has been open to the public.

Note that this chart is not a comprehensive account of participation in Sangha engagement activities. In-person activities that do not require registration or online sign-in (e.g., Sangha hikes, Zen Kids) are more difficult to track; however, we will be exploring effective ways to track event participation with the help of the activity leaders.

Recurring Programs	Average # Participants
<i>Monthly Dharma Reflections</i> (Online beginning September 12, led by Larry McSpadden)	10
<i>Weekly Dharma Reading Group</i> (Online beginning September 11, led by Kathryn Argetsinger)	9
<i>"Black & Buddhist" Book Discussion</i> (Three online sessions beginning June 30, facilitated by Uprooting Racism leaders)	9
<i>Sangha Hikes</i> (Beginning in March, a series of hikes at various Rochester-area parks, led by Brendon Caroselli)	6
<i>Happy Friday</i> (Online twice-per-month social hour beginning in February, led by Brenda Reeb)	8
<i>Zen of Living and Dying</i> (Online or in-person meeting every two weeks, led by Eryl Kubicka, established in 2014)	13
Individual Events	Total # Participants
<i>"I am Rohingya" Film Screening and Discussion</i> (Online, May 26, featuring Yusef Zine and coordinated by Dr. Sonia James-Wilson)	18
<i>Understanding Anti-Racism Community Discussion</i> (Online, April 25, featuring Dr. Sonia James-Wilson and Dr. Kunaka Pearl Ratunil)	30
<i>"Disclosure" and Unlearning Anti-Trans Bias Film Screening and Discussion</i> (Online, March 27, featuring Lore McSpadden and Zariah Williamson, moderated by Mitchell Greenwood and coordinated by Luka Häkkinä)	32
Total Unique Participants (including Zen of Living and Dying) *	132
Total Unique Participants (excluding Zen of Living and Dying) *	112
Total Non-RZC Member Participants	28

* ZLD is a long-established group that started holding online meetings earlier on in the pandemic (i.e., months before the SPO was launched). For this reason, we've included the total number of unique participants both with and without Zen of Living and Dying.

In offering the above programs, the Sangha Programs team has been using Eventbrite, a free online tool for promoting and tracking program attendance as well as managing email communication. The team has also piloted a post-event survey, which has yielded consistently positive reviews.

Insofar as we are still in pilot mode, all programs to-date have been delivered free of charge. In the future, some of the more popular programs may be fee-based not only to cover expenses but to reflect their value to the public, just like the introductory Zen meditation workshops.

Based on input we've received from and subsequent to the Sangha interest survey, we have a long and growing list of possible programs and events. We are organizing these

ideas and developing processes to evaluate and set priorities. We are also making the most of the technology tools we currently have, while looking forward to the possibility of an upgrade in 2022.

Lastly, in addition to exploring the development of new programs and events, currently the team is in the process of creating a ZC volunteer database that will make it easier for work supervisors and other Center leaders to recruit much-needed support for daily operations, including for the SPO. Beyond this, the vision is to develop a volunteer program where participants have the opportunity to grow in their understanding and experience of “off-the-mat” practice while making social connections at the Center.

Appendix D

Uprooting Racism Report

1. UPROOTING RACISM MISSION STATEMENT

The mission of Uprooting Racism is to gain personal insight into racism in order to abandon it on an individual level, dismantle it on an institutional level, and to uproot it in our Sangha so that we might minimize our separation from others.

2. UPROOTING RACISM VISION STATEMENT

The Rochester Zen Center is a welcoming space for practitioners of all races and ethnicities, and the sangha is constantly growing in our awareness of the realities of living in a racialized society. We are part of a wider community, within and outside of the RZC, that provides fearless support on the difficult journey towards abandoning racism on an individual level and dismantling it institutionally. We are working to uproot racism through our active and consistent involvement in anti-racist work within the confines of the RZC, and in our local community.

3. LEADERSHIP AND PLANNING GROUP

The Uprooting Leadership and Planning Group (LPG) has met once a month since March 2021, with the exception of July and August. Meetings consist primarily of brainstorming, planning, and reflection upon the activities of the committee. The LPG is facilitated by Dr. Sonia James-Wilson, and includes the following members:

Luka Hakkila
 Martha Howden
 Donna Kowal
 Eryl Kubicka
 Wayman Kubicka
 Alan Leiserson
 Jeanette Prince-Cherry
 Chris Pulleyn
 Treuman Taylor
 James Thompson
 Dené Redding, and
 Dwain Wilder

4. ACTIVITIES

Providing learning opportunities for the Sangha has been a primary goal of Uprooting Racism, and as such, participation in these past and future events is open to all Sangha members:

Uprooting Racism Report

Past Events

Format	Date	Presenters	Topic
Guest Speaker	April 25	Dr. Kunaka Pearl Ratunil and Dr. Sonia James-Wilson	<u>Understanding Anti-Racism</u> Dr. James-Wilson framed the discussion and provided an explanation of a few foundational concepts related to anti-racism, including whiteness, appropriation, and White supremacy. Dr. Ratunil shared her experiences as a long time Asian-American Zen practitioner in a predominantly White Sangha, and her reflections on the article addressed in the March 28 teshio.
Film Discussion	May 26	Yusuf Zine	<u>I am Rohingya: A Genocide in Four Acts</u> Participants watched this film on their own time before a discussion and Q&A with the film's director. <i>I am Rohingya</i> chronicles the journey of fourteen refugee youth who depict their families' experiences during the on-going genocide of Rohingya Muslims in Myanmar often perpetrated by professed Buddhist monks
Book Discussion	July 7	Sonia & Luka	<u><i>Black and Buddhist: What Buddhism Can Teach Us about Race, Resilience, Transformation, and Freedom</i></u> Pamela Ayo Yetunde & Cheryl A. Giles (Eds.) (2020)
	July 21	Dene & Trueman	
	August 25	James & Alan	

Uprooting Racism Report

Upcoming Events

Format	Date	Presenters	Topic
Guest Speaker	October 20, 2021	Reverend Myra Brown	Rev. Brown will discuss the Black Lives Matter movement in Rochester and promoting social activism in a primarily White congregation.
Guest Speaker	November 21, 2021	Rabbi Drorah Setel	Rabbi Setel will discuss what she feels is her spiritual responsibility to address social justice issues in Rochester; the challenge of increasing racial diversity in Jewish congregations; and, working against the erasure of racialized Jews.
Book Discussion	December 2021 to January 2022	Discussion facilitators to be decided	<u><i>The Way of Tenderness: Awakening through Race, Sexuality, and Gender</i></u> Zenju Earthlyn Manuel
Guest Speaker	January 2022	Conor Dwyer Reynolds	Rochester's Police Accountability Board
Film Discussion	January 2022	Dwain Wilder, Facilitator	<u><i>Cooked: Survival by Zip Code</i></u> This documentary recounts the most traumatic heatwave in U.S. history in which 739 people (mostly low income, elderly and African American) died in one week. Participants will watch the film on their own and come together to explore the connections between this tragedy and poverty, social policy and racism.

Uprooting Racism Report

The LPG is also in the early stages of formulating five additional activities geared towards greater involvement with the community inside and outside of the Sangha. The timing and execution of these offerings will be dependent on social distancing requirements, as they all require in-person engagement.

Format	Date	Partnering Organization / Speaker	Topic / Activity
Guest Speaker	February or March 2022	TBD	<u>Cultural Representations in the Celebration of Buddha's Birthday</u> This Sangha-wide conversation will provide the opportunity to unpack the cultural representations of Buddha's parents in the traditional celebration of Buddha's birthday, and begin a self-reflective exploration of issues related to brown face/black face in general.
Interactive Workshop	Spring 2022	Teen Empowerment	<u>Clarissa Uprooted Workshop</u> This interactive 2-hour workshop will include a screening of the documentary " <i>Clarissa Uprooted: Youth and Elders Uncover the Story of Black Rochester</i> ," small group activities, and Q&A. The film focuses on the Clasissa Street neighborhood before its destruction when urban renewal and Rt. 490 tore through the community displacing families and destroying thriving Black businesses.
Field Trip	Summer 2022	Social Welfare Action Alliance	<u>Social Welfare Action Alliance Reality Tour</u> In this 3-hour bus tour participants will meet people effected by dysfunctional social systems and those who work within and outside of the system to advocate on their behalf.
Community Engagement	TBD	Attica Prison	This activity seeks to revive the Attica Prison Meditation Group
Interactive Workshop	TBD	TBD	This proposed workshop will focus on " <i>Increasing Racial and Cultural Diversity in Predominantly White Sanghas and Congregations</i> ," and will seek to engage participants across various religious groups.

Uprooting Racism Report

5. OTHER ACTIVITIES

5.1 Land Acknowledgement

Uprooting Racism devised a land acknowledgment for the Rochester Zen Center and encourages wider use throughout the organization. The statement reads as follows:

The Rochester Zen Center is located on the ancestral and unceded territory of the Seneca people. Together, with the Mohawk, Cayuga, Onondaga, Oneida, and Tuscarora, the Seneca make up the sovereign Haudenosaunee Confederacy. We pay respects to their elders, past and present, and take a moment to consider the many legacies of violence, displacement, genocide and migration that have resulted in our being here today. We recognize, honor and respect these nations as the traditional stewards of the lands and water on which the RZC now resides.

5.2 Website Update

Uprooting Racism has collaborated with Donna Kowal on the writing of an inclusion statement to be posted on the RZC website. Additionally, Dené Redding has drafted updated text to replace the *Seeing Through Racism* web pages, and is working with Donna (the lead on this project) and Sonia James-Wilson on additional content to include the mission and vision statements, objectives, resources, monthly events, etc. Once completed, the Uprooting Racism pages will appear as part of the new “Community” page of the RZC which will have links to other engagement groups, and Uprooting Racism will continue to have a presence on the homepage.

5.3 Introduction to Zen: Meditation Workshops Beyond Arnold Park

The LPG is collaborating with Trueman Taylor who is the lead in the effort to expand entry points to the RZC by facilitating *Introduction to Zen Meditation Workshop* in diverse communities and settings in Rochester. During our upcoming monthly meetings we will continue to grapple with questions related to purpose, intended outcome and potential partner organizations or groups.

5.4 Leadership Development Series

In response to recommendations made in the “*Rochester Zen Center Racial Equity Consultation Final Report (April 2021)*” Chris Pulleyn, Barry Keesan and Sonia James-Wilson will meet on November 1 to discuss the potential for a series of workshops designed to prepare Sangha members to take on leadership roles within the organization.

Uprooting Racism Report

5.5 Participation of Staff and Trainees in Uprooting Racism Activities

In order to increase the participation of the Sangha in the Uprooting Racism, we are exploring ways to support staff and trainees to become involved when events conflict with the sitting schedule.

6. 2021-22 BUDGET

To date, Uprooting Racism has spent \$437.00 of its 2021-2021 budget of \$2,030 (approved in April 2021). Funds have been used to cover the cost of guest speaker Kunaka Ratunil and the film discussion hosted by Yusuf Zine. LPG members have also attended workshops offered by local organizations as a prerequisite to recommending them to the Sangha.

Uprooting Racism 2021-2022 Budget

Expenses	Projected Budget	Actual Budget
Speaker fees	\$ 200	\$ 125
Books for book circle	\$ 200	\$ 200
Film discussion fees	\$ 450	\$ 150
Discussion group honorariums	\$ 300	\$ 300
540WMain workshops fees	\$ 180	\$ 118
2022 Chapin Mill Camp curriculum development	\$ 100	\$ 100
Books for RZC library	\$ 200	\$ 200
American sign language interpretation	\$ 150	\$ 150
RocACTS membership	\$ 250	\$ 250
TOTAL	\$ 2,030	\$ 1,593

Uprooting Racism Report

FOR YOUR CONSIDERATION

7. Trustee Participation in Uprooting Racism

The LPG is seeking Trustees willing to join Luka Hakkila as an active member of this group. Expectations for participation include attendance at meetings (held once a month on Sundays from 12:30 to 2:00) and participation in Uprooting Racism activities and events.

8. Black Lives Matter Flag

As part of this Sangha Engagement Group's effort to acknowledge, and be responsive to, anti-Black racism in Rochester and across the nation, we believe a Black Lives Matter flag is an important reminder of the work to which we as a Sangha have committed ourselves as it relates to the suffering of Blacks and other marginalized groups. As such, we request the Trustees consider the display of a Black Lives Matter flag at one of the following locations and will provide photoshopped previews upon approval of this request. Sites for consideration include the following:

- off the porch of 5 Arnold Park
- on the side of 5 Arnold Park that faces East Ave
- off the porch of 7 Arnold Park

9. 2022 Summer Camp at Chapin Mill

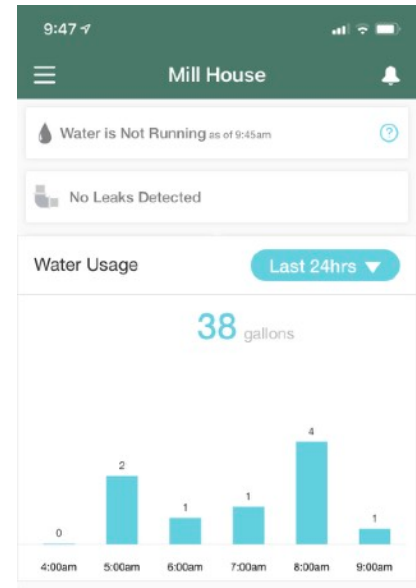
Uprooting Racism is in the initial stages of planning a short camp experience for children to take place at Chapin Mill next summer. The purpose of this offering is to provide a nurturing environment where young people can begin to explore issues of cultural diversity, race and racism in ways that emphasize self-compassion and mindfulness. The team of people working on this initiative, which is being led by Eryl Kubicka, are in the process of writing a proposal for financial support for the development of a curriculum based on the Brahmaviharas, teaching materials, and expenses related to room and board. Uprooting Racism is seeking advice about the best time to make this proposal. A draft budget can be prepared in time for the board's next budging cycle, or we can submit a finalized six-month budget in May 2022.

Appendix E

Chapin Mill Caretaker's Report: October 12, 2021

Tom Kowal

- The new electrical services for the Mill House, Guest House, and Farm House is complete. The new circuit breaker panel in the FH immediately proved its value because a breaker was tripping for a circuit for which the old breaker failed to do so. Upon inspection it was caused by old wires that were shorted inside an outlet box.



- Last month I was doing some work in the Mill House and happened to open a closet door in the entry foyer that contains the drain pipe for the third floor bathroom, and I could hear water flowing down. It turned out to be a worn out toilet flapper that was easily fixed; however, I wasn't sure how long it had been that way. Andris was there until the last week of July, and she would have noticed if it were running too much. Then I was contacted by Mitchell last week about an extremely high water bill (about 140,000 gallons more than usual). We did some calculations based on the the amount of water used in one minute, and figured it was probably running for the better part of two months. I immediately researched water monitoring devices and settled on Flume (<https://flumewater.com>). It is \$150 and simply straps onto the water meter in the basement, which also serves the other houses, then it links to the wifi network and continually monitors the water usage. If it senses any anomalies, I will get a text and email notification. So far it seems to work as advertised, and I will probably recommend that we get one for Arnold Park after another couple of weeks if it continues to work well.
- I have been requesting quotes from contractors to reroute the boiler exhaust that was added to the front of the RC when the new boiler was installed a few years ago. Not only is it an eyesore, but is also very loud for the monitors during sesshin because is is right outside the bedroom windows.
- This winter I hope to do a major overhaul of the soaking baths in the RC. They have leaked since day-one and require much more attention than should be necessary, and this often results in their not being available for sesshin.
- Some major projects that we are looking at for 2022, and were discussed at the May meeting, include road repairs and exterior improvements to the houses and barn.

Appendix F

Klava House Report: October 2021

Tom Kowal

- We have been living in the house for over a year now, and has performed as expected with regard to energy performance. I wanted to wait and experience all of the seasons before committing to a permanent heating and cooling system, which was installed in August.
- I wasn't able to accomplish as much work on the house this summer due to some personal issues, but if the weather is cooperative in the coming weeks, I should be able to get to some of the outdoor tasks.
- All of the kitchen cabinetry has finally arrived, but continues to sit in boxes in the basement until we can find a good stretch of time to install it without causing too much disruption. Until then the temporary setup will suffice.
- The garage floor still has not been poured, but that is one of the tasks I hope to get done before winter.







Appendix G

Chapin Mill Rental Committee Report October 2021

At the last report to the Trustees in May, 2021, seven rentals totaling 27 days were scheduled from September, 2021, through mid-December, 2021. We cautiously expected that the pandemic would be under control and that we could safely reopen. The upsurge of Covid cases in August due to the delta variant changed the landscape, and three of the seven groups canceled. (One renter remained on-line, a second found the cost of PCR COVID-19 testing on both sides of the Canadian border to be prohibitive (\$300-\$400), and many of a third renter's participants coming from overseas were impacted by travel restrictions.)

Total days canceled were 16, and the financial loss is summarized below:

First renter: 6 days x \$1,800 = \$10,800

Second renter: 6 days x \$1,000 = \$6,000

Third renter: 4 days x \$1,700 = \$6,800

The remaining four rentals totaling 11 days are: Renter 1, two 3-day workshops; Renter 2, two and a half days; Renter 3, 3 days. Rental income = \$15,300.

For 2022 we have 14 days confirmed and 11 more in the pipeline.

The Rental Committee, Betsy Friedman, Donna Kowal and Eryl Kubicka, met in October to discuss all aspects of our rental rates. The agreement was unanimous that it is time to raise our rates, but in order to do that, we felt it important to collect data on the actual cost to the Zen Center of an overnight stay. Costs to consider include the CPI (+5.9%), energy, water, use of kitchen, upgrades to our room furnishings, linens, bed covers, replacement carpeting, foyer mats, and then the supplies and labor to handle laundry, cleaning, and management. Brenda Reeb is working on this with Ed Kademan, who has kept meticulous statistics on energy use for many years. He was able to estimate an average energy cost of \$60 per night for renters, same in winter and summer. (This is also close to the energy cost of sesshins. Renters use more gas and sesshins more electricity.) Natural gas prices are expected to increase 20-25% this winter. We plan to set new overnight rates by December 1, 2021, this in order to notify our renters ahead of the New Year. It is proposed that we set one top rate and offer discounts from that rate based on applicable factors, including a group's funding sources. Barry Keesan has asked to be included in these discussions.

The Refurbishment Task Force is reporting separately, but expenses to date are \$9,583.73. This includes almost all of the projected upgrade purchases. Additional expenses include the cost of re-carpeting the southeast wing and the perimeter of the zendo.

We have received two bids from a local carpet store:

Main stairs and lower foyer = \$4,949.64

Southeast wing, upper and lower floors: \$17,500

We are waiting on a second set of bids.

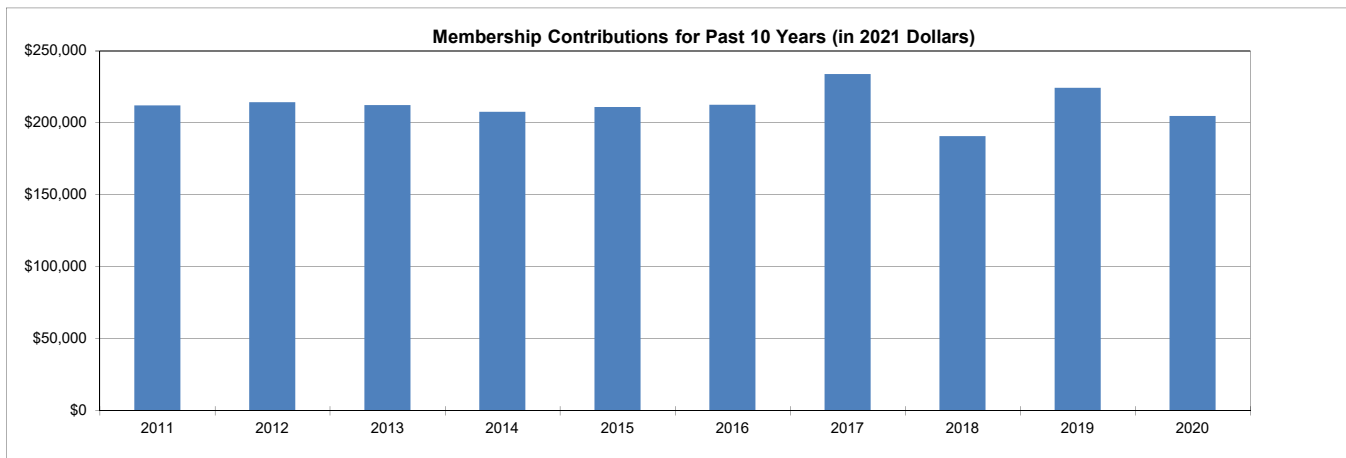
Eryl Kubicka

October 22, 2021

Appendix H

Rochester Zen Center
2022 Budget, Proposed October 2021 – Income

ACCOUNT	2022 Budget	2021 Budget	2020 Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual
Net Item Sales Income	\$500	\$800	\$430	\$855	\$1,166	\$1,151	\$1,290
Net Special Events Income	\$0	\$0	\$0	\$0	\$533	(\$8,091)	(\$6,244)
40143G Royalty Income	\$11,000	\$10,000	\$13,869	\$13,247	\$11,506	\$10,859	\$11,622
40150G Zen Bow Income	\$300	\$300	\$285	\$300	\$730	\$740	\$220
40151G Membership Contributions	\$211,000	\$192,200	\$194,514	\$210,835	\$175,472	\$210,463	\$186,953
40152G Workshop Income	\$12,000	\$5,000	\$3,933	\$11,901	\$11,198	\$10,890	\$13,167
40153G Training Program Income	\$4,000	\$1,500	\$1,985	\$5,150	\$3,620	\$3,220	\$4,200
40159G Buddha Hall Rental Income	\$15,000	\$10,000	\$6,661	\$16,101	\$14,555	\$14,276	\$13,884
40160/2G Miscellaneous Income	\$15,000	\$10,000	\$19,284	\$13,719	\$18,165	\$16,024	\$13,085
40161G Sesshin Income	\$60,000	\$30,000	\$36,503	\$60,780	\$64,425	\$72,699	\$57,205
Net CM Rental Income	\$60,200	\$30,000	\$16,963	\$57,431	\$32,168	\$58,694	\$66,114
4C151G CM Misc. Deductible Contribtns	\$33,000	\$33,300	\$33,119	\$26,430	\$19,635	\$53,855	\$36,779
4C153G CM Training Program Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4C160G CM Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Revenue	\$422,000	\$323,100	\$327,546	\$416,750	\$353,173	\$444,779	\$398,275



Rochester Zen Center
2022 Budget, Proposed October 2021 – Expenses

ACCOUNT	2022 Budget	2021 Budget	2020 Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual
Arnold Park							
60170G Charity Expenses	\$500	\$500	\$150	\$420	\$0	\$250	\$0
60171G Zen Bow Expenses	\$8,500	\$8,500	\$6,345	\$8,349	\$8,275	\$6,955	\$2,858
60172G Teaching Expenses	\$15,500	\$2,000	(\$5,022)	\$7,027	\$8,488	\$1,375	\$4,587
60175G Medical & Health Insurance	\$42,200	\$37,100	\$42,637	\$54,368	\$45,407	\$46,314	\$47,342
60176G Staff Salary Expense	\$55,000	\$47,500	\$50,921	\$56,876	\$62,392	\$57,604	\$64,403
60177G Kitchen Expenses	\$34,000	\$18,400	\$22,056	\$33,961	\$44,204	\$41,266	\$37,979
60178G Housekeeping Expenses	\$5,500	\$5,000	\$3,532	\$5,526	\$6,708	\$5,631	\$5,342
60179G 403(b) Retirement Plan	\$19,100	\$16,000	\$17,356	\$16,748	\$19,452	\$21,656	\$22,405
60180G Misc Administrative Expenses	\$1,500	\$1,000	\$1,029	\$931	\$1,084	\$1,139	\$1,486
60181G Office Expenses	\$4,000	\$3,000	\$3,310	\$4,601	\$3,163	\$4,041	\$3,683
60182G Telecommunications Expenses	\$6,000	\$5,800	\$5,480	\$5,418	\$6,495	\$6,098	\$6,273
60183G Gas & Electricity Expenses	\$8,600	\$8,000	\$7,365	\$9,135	\$8,979	\$9,777	\$6,008
60184G Repair & Maintenance Expenses	\$40,000	\$18,000	\$10,503	\$7,152	\$12,899	\$13,688	\$11,506
60185G Kapleau-roshi Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60186G Insurance Expenses	\$47,600	\$43,500	\$42,258	\$40,308	\$39,438	\$37,769	\$41,622
60187G Fundraising & Advertising Exp	\$1,000	\$1,500	\$200	\$500	\$1,400	\$500	\$1,300
60188G Garden & Grounds Expenses	\$3,000	\$2,500	\$654	\$2,332	\$4,253	\$3,331	\$2,109
60189G Library Expenses	\$700	\$500	(\$176)	\$324	\$213	\$0	\$29
60190G Automobile Expenses	\$6,000	\$7,000	\$6,457	\$8,296	\$13,995	\$11,157	\$8,297
60191G Taxes & Municipal Fees	\$8,100	\$7,500	\$7,297	\$7,216	\$6,717	\$6,448	\$7,007
60192G Computer Expenses	\$5,600	\$4,500	\$3,501	\$3,869	\$3,702	\$3,429	\$2,855
60193G Banking, PayPal & Credit Card Fees	\$1,000	\$1,500	\$1,269	\$1,020	\$934	\$1,052	\$807
60300G Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	(\$53)	\$0
60389G Depreciation Expense	\$27,900	\$22,700	\$21,464	\$19,880	\$21,172	\$21,813	\$23,168
61500G Contingency (budget use only)	\$5,000	\$5,000					
AP Operating Expenses	\$346,300	\$267,000	\$248,585	\$294,256	\$319,370	\$301,238	\$301,067
Chapin Mill							
6C172G CM Teaching Expenses	\$100	\$100	\$81	\$94	\$25	\$82	\$10
6C175G CM Medical & Health Insurance	\$36,400	\$36,800	\$38,927	\$19,635	\$9,117	\$12,141	\$12,629
6C176G CM Staff Salary Expense	\$22,000	\$16,400	\$14,658	\$15,619	\$10,433	\$10,484	\$10,387
6C177G CM Kitchen Expense	\$14,500	\$13,500	\$10,381	\$8,782	\$9,967	\$7,712	\$7,433
6C178G CM Housekeeping Expense	\$3,500	\$2,300	\$2,723	\$3,154	\$2,108	\$2,155	\$2,261
6C179G CM 403(b) Retirement Plan	\$11,100	\$9,300	\$8,604	\$7,210	\$6,655	\$6,322	\$5,324
6C180G CM Misc. Administrative Expense	\$100	\$100	(\$41)	\$76	\$0	\$0	\$0
6C181G CM Office Expenses	\$500	\$500	\$14	\$446	\$198	\$17	\$203
6C182G CM Telecommunications Expense	\$4,400	\$5,200	\$4,495	\$4,955	\$4,678	\$3,916	\$4,134
6C183G CM Gas & Electricity Expenses	\$13,800	\$12,900	\$14,867	\$14,516	\$12,879	\$12,177	\$11,971
6C184G CM Repair & Maintenance Exp.	\$25,000	\$20,000	\$26,229	\$26,622	\$18,353	\$18,904	\$16,543
6C186G CM Insurance Expense	\$27,600	\$25,000	\$24,242	\$22,916	\$22,415	\$21,435	\$23,814
6C187G CM Fundraising & Adv Expense	\$0	\$0	\$0.00	\$0	\$0.00	\$0	\$0
6C188G CM Garden & Grounds Expense	\$3,500	\$1,800	\$288	\$743	\$1,456	\$3,151	\$3,210
6C190G CM Automobile Expense	\$5,000	\$5,000	\$7,486	\$8,493	\$3,904	\$11,152	\$5,461
6C191G CM Tax & User Fee Expenses	\$5,000	\$5,000	\$6,265	\$6,682	\$6,848	\$6,350	\$5,797
6C192G CM Computer Expenses	\$1,000	\$1,000	\$194	\$218	\$782	\$623	\$904
6C389G CM Depreciation Expense	\$18,000	\$12,000	\$10,963	\$7,349	\$6,473	\$6,782	\$8,798
CM Operating Expenses	\$191,500	\$166,900	\$170,376	\$147,512	\$116,291	\$123,402	\$118,878
Total Operating Revenue	\$422,000	\$323,100	\$327,546	\$416,750	\$353,173	\$444,779	\$398,275
Total Operating Expenses	\$537,800	\$433,900	\$418,962	\$441,768	\$435,661	\$424,641	\$419,945
Operating Revenue Less Expenses	(\$115,800)	(\$110,800)	(\$91,416)	(\$25,018)	(\$82,488)	\$20,139	(\$21,670)
Operating Draw from Investments	\$73,200	\$66,900	\$63,123	\$59,700	\$54,800	\$67,403	\$62,834
Total Net Operating Surplus (Loss)	(\$42,600)	(\$43,900)	(\$28,292)	\$34,682	(\$27,688)	\$87,542	\$41,164
AP Capital Expenditures	\$65,500	\$13,000	\$18,541	\$20,000	\$25,542	\$17,000	\$22,535
CM Capital Expenditures	\$185,000	\$5,000	\$24,431	\$11,000	\$21,800	\$8,000	\$5,010
Total Capital Expenditures	\$250,500	\$18,000	\$42,972	\$31,000	\$47,342	\$25,000	\$27,545
	Bud 2022	Bud 2021	2020	2019	2018	2017	2016
Total Insurance Expense	\$75,200	\$68,500	\$66,500	\$63,224	\$61,853	\$59,204	\$65,436
Total Automobile Expense	\$11,000	\$12,000	\$13,943	\$16,789	\$17,899	\$22,308	\$13,757
Total Salary + Retirement Expense	\$107,200	\$89,200	\$91,538	\$96,453	\$98,932	\$96,066	\$102,519
Total Medical Expense	\$78,600	\$73,900	\$81,564	\$74,004	\$54,525	\$58,454	\$59,972
Total Kitchen Expense	\$48,500	\$31,900	\$32,438	\$42,743	\$54,171	\$48,978	\$45,412
Total Housekeeping Expense	\$9,000	\$7,300	\$6,254	\$8,680	\$8,815	\$7,786	\$7,603
Total Gas & Electricity Expense	\$22,400	\$20,900	\$22,232	\$23,651	\$21,858	\$21,955	\$17,979